

## Comptroller's Examiners Report on Co. Finances

(Continued from Saturday)

Subsequent to April 2, 1924, if the board of supervisors had power to adopt a resolution fixing mileage, that resolution could not fix it at a rate in excess of eight cents, consequently the resolution set forth above fixing the mileage at not to exceed fifteen cents per mile and which resolution was adopted on January 9, 1928, is illegal.

Claims for mileage were paid from dates of the adoption of the various illegal resolutions at the rates set forth respectively therein up to January 1, 1920.

In passing it may be stated that due to the great labor required, the amount of the illegal claims allowed for mileage was not computed but it is evident that the taxpayer has borne improperly a considerable sum due to the unwarranted acts of the board of supervisors.

For a reason that does not appear upon the records the claims allowed to supervisors and county officers since January 1, 1930, has been at the rate of eight cents per mile.

No resolution in compliance with said subdivision 15 of chapter 23 of the County Law had been adopted by the board of supervisors, consequently expenditures for travel must rest upon some other basis.

An examination of the statutes shows that even the passing of the resolution according to subdivision 15 of chapter 23 of the County Law could not effect the rate of mileage of supervisors because that is fixed by said section 23, aforesaid.

By that section the supervisors are entitled to eight cents a mile going to and from the annual and special sessions of the board and while the board is canvassing the vote. In all other cases of travel the supervisors are entitled not to mileage but to actual expense. (See County of Dutchess v. Rockefeller and others—special term case not reported).

For traveling the sheriff is entitled to actual expense. (Section 11 chapter 65 Laws 1906).

Claims of Sheriff Smith.

1930 Board of Prisoners

(No. 5) \$2,176.10

1930 Board of Prisoners

(No. 149) 2,427.75

1931 Board of Prisoners

(No. 6) 1,930.95

1931 Board of Prisoners

(No. 11) 2,439.90

Total \$8,974.70

Aside from the total illegality of the presentation and audit of the foregoing claims and the lack of authority of the board of supervisors to allow them and order their payment as shown in the discussion under the title "Office of Sheriff" there are other things that reflect unfavorably on the exercise of the power of audit by the said board.

The special act relating to the board of prisoners in Ulster County allowed not to exceed \$2.45 per week per prisoner to the sheriff who supplied the food. (Chapter 65 Laws 1906, as amended by chapter 21, Laws 1917).

An examination of the claims mentioned above shows an allowance of forty-five cents per day for each prisoner or at the rate of \$3.15 per week. This is an excess of ten cents per day per prisoner which makes a total excess of \$1,994.65 on the said claims.

Moreover, three of the claims were audited at special sessions instead of at annual sessions and none of the claims were in proper form because they failed to state "the court, judge or justice by whom sentenced or committed" and "the crime or charge for which sentenced or committed." (Chapter 65, Laws of 1906, section 8 as amended by chapter 21, Laws 1917).

Relative to the rate charged and allowed for the board of prisoners, attention is called to what follows: Chapter 21 of the Laws of 1917, which fixed the rate at \$2.45 per week per prisoner, became a law on February 26, 1917. Thereafter and on December 14, 1917, the board of supervisors adopted the following:

"Whereas the cost of food stuffs has so greatly increased during the past year that it is impossible to board the prisoners in the county jail at the rate of thirty-five cents (\$3.50) per day, now therefore

"Resolved, that it be the sense and opinion of this board that the sheriff should receive the sum of forty-five cents (\$4.50) per day for each prisoner, and be it further

Resolved, that the senator and assemblyman from this county be requested to use their endeavors to amend section 8 of chapter 65 of the Laws of 1906, in accordance therewith, or in such other manner as will meet the aforesaid situation, and moved its adoption."

It seems that the board of supervisors ignored the statute or in direct violation thereof allowed claims for board at a rate in excess of that statute in the law. Meanwhile, it should be recalled that in the same year in which the rate of payment for board was increased and within three months thereafter the whole system of paying the sheriff for the board of prisoners was abolished. Also it was after the system had been abolished that the board of supervisors passed the resolution asking for an increase in the rate.

For about fourteen years the board of supervisors have been violating the statutes. The plea of alleged economy is not a defense. Besides, if the board performed its

(Continued on Page 16)

## Hit By Steam Shovel Hart Loses His Leg

Well Known Kingston Boxer Employed on County Road Critically Injured Saturday—One Leg Amputated; Other Leg Badly Injured—Condition Serious.

Vincent J. Hart, 25 years old, widely known Kingston boxer and baseball player, who has been employed on county construction work, was critically injured on Saturday when he was run over by a steam shovel while at work on the Zena-Sawkill road near Zena. He was rushed to the Beneficent Hospital, where it was found necessary to amputate the left leg below the knee. Hopes are held of saving the right leg, which was also badly injured. Hart suffered greatly from shock and loss of blood and his condition is reported as critical.

Hart, who is better known as "Vince" to boxing and baseball fans, was employed as an assistant to George Leonard of Bearsville, who was operating the steam shovel. One of Hart's duties as assistant was to operate a shifting lever at the front and under the cab of the steam shovel.

At the time of shifting the lever the big shovel was standing at the top of an incline in the road. Just what happened is not known, but it is thought that Hart, after releasing the lever and calling to Leonard to go ahead slipped and fell before he could roll out of the way he was struck and run over by the machine.

Hart was rushed to the hospital, where Dr. William S. Bush found it necessary to amputate the left leg. The right leg was also badly mangled and injured. On the way to the hospital Hart lost considerable blood and his condition today still remains critical.

The young man attained considerable local reputation as a boxer and had fought in a number of local bouts. He also took part in matches in other Hudson river cities. Hart was also known as a ball player, playing with the Pan-Ams and other local clubs.

## County Started Three New Road Projects Today

County Roads in Town of Hurley, Town of Rochester and Eddyville Road Now Under Construction—County Has 15 Projects Underway, Employing 600 Men.

County Superintendent of Highways James F. Loughran stated today that three new road projects were started this morning, and that the county now had 15 road projects under way and was employing about 600 men on road construction work. One of the new projects started this morning was the Maverick road commencing at the town line of Hurley and Woodstock on the West Hurley-Woodstock state road and running to the Ashokan boulevard.

The Eddyville road was also started commencing at the state road near the hotel at Eddyville and running along the old canal to Cutler's Hill to the road that has been constructed to DeWitt's Mills.

The third road project started today is a county road in the town of Rochester between Samsonville and Rockhousen.

## FIVE CASES IN CITY COURT THIS MORNING

Lindsay Wind, a negro of Scranton, Pa., and Jesse Stokes of Springfield, Mo., arrested as vagrants Saturday, were given suspended sentences and ordered to leave town by Judge Bernard A. Culliton this morning in city court.

Fred Butler, arrested on a charge of disorderly conduct Saturday, was given a suspended jail sentence on his promise to go to work in Dutchess county and stay away from the downtown section of Kingston.

James J. Sullivan of Ohio drew a 10-day jail sentence when arraigned for public intoxication.

Lawrence Donnelly of Kingston arrested today on a charge of third degree assault was fined \$10 and given 10 days in jail.

## DEYO FINED FOR DRUNKEN DRIVING

Harold Deyo, 27, of 155 Herkimer street, Brooklyn, was arraigned before Justice Walter Webber Saturday following his arrest by Troopers Coons and Flanagan. He was charged with driving a car while intoxicated. The judge gave him a fine of \$25 or 25 days in the Ulster county jail. Deyo paid the fine this morning and was released.

Deyo's arrest was the result of a collision between his car and that of Doris Gernar of 448 West Main street, Anzola, N. Y. The accident occurred near Mino's Hotel, on the Sangerties road.

## Committed to Jail

Bert Beesmer, 32, of Lindenman avenue, was committed to the Ulster county jail Sunday by Justice Walter Webber, to serve ten days on a charge of disorderly conduct.

## Hoover Announces Conference Plans And Goes Fishing

Washington, Aug. 15 (AP)—On Chesapeake Bay President Hoover today sought a fisherman's freedom from work.

Just like lots of others, he wanted a cooling sea breeze on his face and a battling fish on his line. The small party that was with him aboard the Commerce Department's 110-foot Sequoia showed he intended to rest more than anything else. It was a "stag" party, so Mrs. Hoover stayed behind.

As the President dropped a line to catch a sea bass or trout—or, worse luck, a bothersome dogfish—with which the lower bay abounds, he had in Washington a number of aides working on detailed plans for the general business conference he has called for August 26.

Just before he started his vacation trip yesterday, the President outlined the purposes of the meeting. It would "deal, he said, with specific projects where definite accomplishments in business, agriculture and employment can be attained and will coordinate the mobilization of private and governmental instrumentalities to that end." He is calling in to confer with governmental representatives business committees already appointed in each of the twelve Federal Reserve districts. The chairman of these will meet here August 25 to prepare the program for the conference.

Some of the things that will be on that program, Mr. Hoover said, are: "A canvass of the means, methods, agencies and powers available in the country for general advancement; business and industry where consumption of goods is assured; coordination and expansion of live stock and agricultural credit facilities; coordination and expansion of financial facilities for the movement of commodities into consumption; expansion of programs for repairs and maintenance of the railways; and creation of organization for further spread of existing employment and expansion of employments."

Besides the business men, bankers and industrialists, the president appointed to join the meeting heads of the Federal Reserve, Farm Loan, Farm and Home Loan Boards, of the Reconstruction Corporation and of the treasury, agriculture, commerce and labor departments.

Assemblyman Louis A. Cuvillier, Democratic member of the Hofstadter committee, arrived wearing the uniform of a National Guard Major and conversed at length with the governor at his counsel table.

The governor entered the chamber at 12:30 p. m. (E. S. T.), and the hearing began.

Governor Roosevelt first announced he would call Park Commissioner Walter R. Herrick to the stand.

There was a delay while Curtin said they had discovered "literally hundreds" of corrections that would have to be made in the record of the hearing so far.

Herrick was sworn in at 12:45 p. m. (E. S. T.).

## MAN INJURED IN ACCIDENT HERE HAS LEG AMPUTATED

Gabriel Russano, 21, of Glasco, who was badly injured when his motorcycle collided with an automobile at the entrance to the city hall on Broadway recently, had his left leg amputated below the knee last week at the Kingston Hospital where he was taken after the accident. Dr. Jacobson performed the operation, assisted by Dr. Louis Schillingbaum, house surgeon at the hospital.

## TWO WOMEN INJURED IN ACCIDENT AT CEMENTON

Mrs. Rose Goldberg and Mrs. Anna Rubin, both of New York city, are at the Kingston Hospital with injuries sustained Sunday afternoon when the auto they were in was in collision with another car at Cementon. Mrs. Goldberg has a possible skull fracture, a fractured jaw, and other injuries. Mrs. Rubin sustained injuries to the face and head. Both women are under the care of Dr. Louis Schillingbaum, house surgeon at the hospital.

## ULSTER PARK SUNDAY SCHOOL PICNIC AUG. 18

The Ulster Park Sunday school will hold its annual picnic on Terpening's beach on Thursday afternoon and evening, August 18. The whole community is urged to join with the Sunday school and make this a real picnic. Each family will bring its basket lunch. Miss Rosa and Frank Van Aken and Donald Herrick are the committees in charge. Ice cream and homemade cakes on sale.

## ROTARY CLUB ASSEMBLY AT GOVERNOR CLINTON TONIGHT

Members of the Kingston Rotary Club will assemble at eight o'clock this evening at the Governor Clinton Hotel to discuss plans and formulate a program for the next few months. This assembly is open to the entire membership. It is particularly important that directors and committee chairman attend.

## Fredericks Held

Herbert L. Fredericks, 30, of Oswego, is held at the Ulster county jail on a warrant issued by Judge George E. Herberich of Newburgh, charging petit larceny. Fredericks has just completed serving a sentence of 25 days imposed by City Judge Culliton July 29, when he was arrested under the name of Patrick McCadden on a charge of fraud in connection with a hotel bill at the Hotel Ulster in Kingston.

## Find Body of Woman

Rochester, N. Y., Aug. 15 (AP)—The body of a woman believed to have been drowned on the Canadian side of Lake Ontario was found yesterday floating off Rochester. It was clad in a bathing suit. The body had been in the water about a month.

## Work on State Highways

Albany, N. Y., Aug. 15 (AP)—The highway department announced yesterday that 248.34 miles of highway had been laid the week ended August 9. The work employed 15,595 men.

## Park Commissioner Herrick on Stand as Walker Case Opens

Executive Chamber, Albany, N. Y., Aug. 15 (AP)—Samuel Seabury, counsel to the Hofstadter legislative committee on whose records the proceedings are based, was first to arrive for today's session of the hearing before Governor Franklin D. Roosevelt of ouster charges against Mayor James J. Walker of New York.

Seabury, who had motored to Albany from New York this morning, was accompanied by George Trosk, his assistant.

A few minutes later members of his staff arrived, carrying huge bundles of documents. They were followed by the mayor, attired in the same dark suit he wore at the opening session last Thursday.

The mayor's chief counsel, John J. Curtin, did not enter with him.

Mrs. Edward J. Stanton, arriving in the mayor's party, said Mrs. Walker had had a fainting spell at her hotel this morning and would be unable to attend the session. Mrs. Stanton, whose husband formerly was the mayor's secretary, is a close friend of Mrs. Walker.

"I've promised to tell her what goes on today," she said.

Curtin arrived in the executive chamber a few minutes after 12:30 p. m. (E. S. T.), the hour set for the hearing to begin.

Mayor Walker said Mrs. Walker was overcome while he and she were attending Mass in St. Mary's Church this forenoon.

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## Ulster County Now Has No Floating Debt

Outside of four bonds of \$5,000 each—\$20,000 in all—Ulster county "doesn't owe a cent," according to Deputy County Treasurer William S. Doyle.

Mr. Doyle added, when seen this morning, that the entire floating debt of the county—certificates of indebtedness, notes, etc.—amounting to about \$1,200,000, was paid off during March of this year, incidentally, Mr. Doyle states, the county was saved some \$1,200 in interest charges, by paying certain of these obligations before their due date.

The \$2,000 in bonds are due \$5,000 a year on the first of March for the next four years and it is stated to be the intention of the county treasurer to pay off these bonds before their due date if they can be located and can be taken up.

The reason the county had an unusual amount of floating debt was that nearly \$800,000 in taxes was due from New York city. When this was paid, the floating debt was paid off.

## Oath of Styles Properly Filed

Editor, Kingston Freeman.

Reading through the report of the auditors who have been spending a considerable portion of the past year in Kingston examining the county and city finances, I noticed under the heading

OATHS OF OFFICE NOT PROPERLY EXECUTED.

"No oaths of office were found on file for Harold A. Styles, stenographer of the county court and the surrogate's court, etc."

I don't know where the examiners looked, if they did look but if they had taken the trouble to make a proper and thorough examination as they are supposed to do, they would have found my official oath on file in the Ulster County Clerk's office, the place where they say same should have been filed. In the Official Oath book from 1920 on, page 339, my oath of office, properly sworn to, as Surrogate's Court stenographer is on file. In the Official Oath book from 1925, page 376, my oath of office, properly sworn to, as stenographer of the Ulster county court is on file.

It might be wise to send three or four more examiners down to check up on the work of the ones making this report, and in that way perhaps a more accurate report will be the final result.

Very truly,

HAROLD A. STYLES, Court Stenographer.

## Matthias E. Bender Drowned at Katrine

Was in Swimming Near Iron Bridge With His Brother—Body Recovered Later by Grapplers—Family Reside at Lake Katrine.

Matthias E. Bender, 20, formerly of Nazareth, Pa., and late of Lake Katrine, was drowned Saturday afternoon while in swimming in the Esopus creek at the iron bridge at Lake Katrine. The body was recovered about an hour and a half later by grapplers. Mr. Bender, who was employed by the Full Fashion Hosiery Mills at Nazareth, came home every week, his folks having purchased a cottage at Lake Katrine, where they reside. Besides his parents, Mr. and Mrs. William H. Bender, he is survived by three brothers, Joseph, David and William, and two sisters, Josephine and Grace, all of Lake Katrine. Coroner W. Norman Conner, who was called, had the body removed to his funeral parlors on Fair street, where the funeral will be held Wednesday afternoon at 1 o'clock. Interment in Woodstock Cemetery.

The youth's family had purchased a cottage at Lake Katrine about two months ago. Mr. Bender, with his brother, Joseph, had gone in swimming in the creek when Matthias suddenly sank in deep water. His brother made efforts to save him but they proved futile. State Trooper Coons notified the sheriff's office of the drowning and Deputy Sheriffs Harry Albright and Abram Molyneux hurried to Lake Katrine, where Albright and State Trooper Flanagan grappled for the body and recovered it after it had been in the water for an hour and a half.

Coroner Conner pronounced death as due to accidental drowning.

## Policeman Slayer of Bonus Murder Dead

Washington, Aug. 15 (AP)—Detectives decided early today that chance and nothing else last night sent George Shnaul, 32, policeman slayer of a bonus marcher, to his death.

Shnaul, already exonerated by a coroner's jury for shooting William Hushka, Chicago veteran, in the rioting July 28, was cruising about the capital last night in a scout car when there came radio orders to go to the third block on F street, northwest, to stop a fight. He was shot as he entered a building.

The latest killing was in a negro neighborhood, a few blocks from where Shnaul shot Hushka when veterans, hurling bricks, advanced on him.

Police today sought several negroes for questioning. A number were detained last night after the shooting.

Shnaul is survived by a widow and five children.

## Merchants Begin To Decorate Shops For Dollar Day

Wednesday Expected to Bring Hags Crowds of Shoppers to Take Advantage of Unusual Bargains.

Wednesday will be Dollar Day in Kingston, and not in years have the merchants of Kingston offered such attractive prices as will prevail that day. Dollar Day will be inaugurated by Living Music Day on Tuesday afternoon and evening. Today the work of decorating the store windows with some of the bargains to be offered was commenced.

Merchandise at the present time is being offered at rock bottom prices, and not since the days of before the World War has a dollar gone as far as it does these days in purchasing household articles and wearing apparel.

The merchants are planning to make Wednesday the great sales event of the year. Dollar Day was originally inaugurated as a day in which merchants made a special feature of offering certain articles or groups of articles, normally worth more for one dollar, but since then the scope of Dollar Day has been extended until now it is recognized as the day when attractive bargains are offered in all lines of merchandise, whatever the price.

Last year's Dollar Day, held on August 12, is said to have been the largest day in the history of Kingston retail trade, and plans are now being completed to make Wednesday an even bigger and more attractive day to the patrons of the stores.

Out of town shoppers on Wednesday will find plenty of facilities of parking their cars while they visit the stores in the up-town business district. Kingston's police force will cooperate with the merchants in extending the courtesies of the city to visitors, and directing them to the nearest parking places.

It is expected that Wednesday will see many shoppers from surrounding counties in Kingston to take advantage of the day's shopping event.

## CANADA AND GREAT BRITAIN VIRTUALLY REACH AGREEMENT

Ottawa, Ont., Aug. 15 (AP)—Canada and Great Britain were reported today to have solved most of their important differences and virtually to have reached an accord on a trade agreement which would include preference in Britain for Canadian farm products and reciprocal favors by Canada for British iron, steel and coal.

The negotiations were shrouded in close secrecy, but they became the chief topic for unofficial conversation among the delegates and observers. The finishing touches to the agreement were to be applied at a meeting between Premier Bennett and Stanley Baldwin today.

Delegates estimated however, that with all the agreements completed, the diversion of trade from the United States was not likely to reach more than one-third of the \$200,000,000 additional business Great Britain might expect from the dominions.

Under the proposed agreements with Canada and the other dominions, Great Britain recognizes empire preference as a definite part of her fiscal policy. Foodstuffs now on the free list will be brought within the preferential field.

## ESCAPED MAN WILL BE SENT TO ELMIRA

Charles Kellerhouse, who with Cornelius Cahill escaped from the new medium security prison at Walkkill Friday, was brought back to the prison from New Jersey by his uncle and is held at the Ulster county jail, awaiting return to Elmira, to which institution he was originally committed about a year ago. He was charged with grand larceny in the second degree, committed at Mt. Tremper.

Kellerhouse's story is that he was on his way to visit his uncle in New Jersey and that he intended to return to Walkkill, as he was "treated" too well there to stay away. During his brief period of liberty he succeeded in getting arrested in Paterson, but was given a suspended sentence.

He says that his companion, Cahill, stated that he was going to New York city.

## MAYOR CAREY BREAKS TOE IN A FALL LAST FRIDAY

Mayor Eugene B. Carey is confined to his home with a broken toe on his left foot sustained late Friday afternoon in a fall at the Twaitskill Golf Club house. The mayor had been playing a round of golf on the links and at the close of the game had entered the shower bath at the club house. He slipped and fell as he was leaving the showers. An examination of his injury disclosed that the little toe on his left foot had been broken.

## Largely Easy

Two barges of the Dwyer Brothers Lignite firm are being loaded with lime dust and blue stone at the Dwyer dock in Wilbar. The lime is being drawn from Rosendale and the blue stone from the Stony Hollow vicinity.

## Treasury Receipts

Washington, Aug. 15 (AP)—Treasury receipts for August 12 were \$3,626,526.62; expenditures \$114,934,872.25; balance \$449,657,114.93. Customs duties for 12 days of August were \$9,709,293.20.

## FIRE DAMAGED FERGUSON'S GROCERY STOCK AT PORT EWEN

Fire, of unknown origin, broke out in the storehouse in the rear of Lester Ferguson's grocery store on Broadway, Port Ewen, about 10:30 o'clock Saturday evening, and the stock of groceries and flour in the storehouse were



# HERE AND THERE WITH JIMMY WALKER



James J. Walker took his first oath as Mayor of what he characterized as "the best city in which to be born, and the best city in which to live" in 1925. The honor came as a climax to his successful career of 15 years as a leader of the Democrats in the New York state legislature. He is a prolific worker, and an extremely speedy one, but he never has spent much time tied to his desk. He prefers to be up and about. It is said he does most of his work while getting his morning shave.

Walker raised the ceremony of greeting distinguished visitors to a fine art. His speeches of welcome always have indicated that he was familiar with every detail of the exploits of the famous visitors, but the truth is that he often studied a resume of their history only a few seconds before each ceremony. He has gained a reputation for being habitually late, but he doesn't waste time. His welcomes never have been of the grandiose glad-hand variety, but rather informal and humorous.

The smiling Jimmy has traveled more extensively than any other high official in this nation, and his personality has won the good will of folk in Europe, in the South and on the Pacific coast as much as it has his own constituents in New York city. He has been one of the most ardent advocates of sports and amusements, sponsoring both boxing and Sunday movie legislation. He is adept at tossing out the first ball to open the baseball season. He likes, likes football and prizefights.

A favorite son of Broadway and Tin Pan Alley, Walker began his career as a song writer. He wrote "After They Gathered the Hay" especially for Jeannette Allen, a vaudeville singer, and later married her. In facing Samuel Seabury at the inquiry into his administration Walker didn't lose his sense of humor. Even in this serious moment his flair for wise-cracking continually asserted itself. As did his courage when on trial before Governor Roosevelt.

## PATRICIA WENTWORTH



Author of "Danger Calling," "Beggars' Choice," "The Goldstone" and other novels, writes another thrilling serial of love, adventure, romance—

## Nothing Venture

It is the story of NAN FORSYTH and her offer to marry a man to whom she was a stranger, provided he paid her sister \$10,000. This wedding drew her into a tangled net of weird events that transformed a business arrangement into a love affair.

STARTS MONDAY,  
AUGUST 22

In The Freeman

## Prince Born to Ileana and Antos

By ROBERT L. SCHILDBACH,  
Associated Press Staff Writer.

Moedling, Austria, Aug. 15 (AP)—The newest member of the 900-year-old Hapsburg family, an 8-pound boy, was born today to former Princess Ileana of Rumania and her husband, Archduke Anton.

The Princess was attended by two queens, her mother, Dowager Queen Marie, and her sister, Queen Marie of Yugoslavia.

The baby was born at 4 a. m. just before dawn broke over the ancient walls of Moedling Castle which was closely guarded. For several days Austrian police had taken precautions against trouble-makers who, it was thought, might seize upon the presence of so much royalty to make a demonstration.

The baby will be named Stephen. He is 21 inches long and has the traditional Hapsburg blond hair.

What his citizenship will be was not settled, but the general belief was that he would be an Austrian, as so many of his ancestors have been. His father, the Archduke, is an Austrian citizen, although he has been absent from the country much of the time for several years.

The abundance of guards about the castle, equipped with bayonets, and the swarms of armed detectives, gave a thrill to the crowds of week-enders from Vienna who thought for a while revolution had broken out.

Princess Ileana won a warm spot in the hearts of Americans when she toured the country with her mother in 1926.

### CLINTONDALE

Clinton, Aug. 15—The annual picnic of the Nazareth Church of Clinton was held on Tuesday at McKinstry's grove in Gardiner. Many attended and a good time was had by all.

The annual picnic of the Methodist Church of Clinton was held on Wednesday at Lake Tillson, N. Y. Transportation was furnished for the children who had no way of going. A large number attended and all report an excellent day. The Rev. Robert Guice is minister of this church.

Mr. and Mrs. Walter Betty are the proud parents of a son who arrived early Monday morning. The young

man has been named Russell. Both mother and child are doing nicely.

John Schoonmaker, Jr., son of Mr. and Mrs. John Schoonmaker, of Mill street, is improving nicely at his home from his recent illness. His many little friends are glad to learn of his improvement. Dr. Branner has been the attending physician.

Mr. and Mrs. Raymond Ellis and daughters, Shirley and Joan, of Newburgh spent Wednesday afternoon visiting relatives and friends here.

Miss Hilda Coutant and Robert Upright of Highland spent Wednesday evening here.

Mr. and Mrs. Herman Sandy and son, Bobby, spent Tuesday here visiting relatives.

The Allied Communities Fire Company of Clintonville held their regular meeting at the fire house on Monday evening at eight o'clock.

Tickets are selling rapidly for the annual clambake of the Friends' Church of Clintonville which will be held on Thursday.

The regular meeting of the Epworth League will be held on Sunday evening at 6:30 in the church parlors.

Emmett Hyatt of Ardona has been spending several days at his grandfather's, Lewis Sickler.

The many friends of Raymond Ellis, of Newburgh, are sorry to hear of his confinement to St. Luke's Hospital in Newburgh, where he underwent an operation for hernia on Wednesday. All hope for a speedy recovery. Raymond is a son of Mr. and Mrs. Isaac Ellis, formerly of

Clintonville, and was at one time employed in Heaton and Terhune's general store.

Miss Mildred Conklin of Poughkeepsie is the guest of Mr. and Mrs. Isaac Conklin for a few days.

The Rev. and Mrs. Robert Guice are the proud parents of twins born named Robert Richard and the girl Janet. Both mother and children are doing nicely. Congratulations are extended the happy parents. The Rev. Mr. Guice is pastor of the Clintonville Methodist Church.

A number from here attended the clambake of the Shawangunk church Wednesday. All report a wonderful bake.

Mr. and Mrs. Howard Heaton spent Wednesday in Walkill.

Many of the local sportsmen will go to Goshen on Wednesday to attend the horse races.

Mr. and Mrs. Charles Thorn and sons recently spent some time in Highland with Mr. and Mrs. Ennis A. Wood.

Mrs. F. Pasberg has returned home after a visit to Rhinebeck.

Mrs. William Sharp, Agnes Sharp and Miss Catherine Forsythe spent Sunday at the home of Mr. and Mrs. William Thorn of North Road.

Macaroni in 100 Shapes

In Italy macaroni comes in more than 100 different shapes. Sun-dried macaroni is said by Italians to be of better strength and appearance than that dried artificially.

## ACTIVITIES AT CHURCH OF THE COMFORTER

There will be a special meeting at the church hall this evening at 8 o'clock of the Comforter Girls' Club, and the men and women who are to help them to perfect plans for the cafeteria supper to be given the last of the month.

On Monday evening, August 29, the Comforter Girls' Club assisted by the Consistory and ladies of the Ladies' Aid Society will hold a Cafeteria Supper and Lawn Social at the church hall and on the grounds adjacent.

The supper will be served from 5:30 on. There will be many things for sale during the afternoon and evening such as ice cream, hot dog sandwiches, hamburg steak, crack-a-jack, watermelon, salads of different kinds, cake, coffee (hot and iced) as well as other items. The Mechanics' Band will be present during the evening and give a splendid program of music from 8 until 10 o'clock. There will be no charge for this musical treat, but no doubt those who attend will patronize the different tables and help these young ladies to make this function a great success financially. The young ladies of this club not only extend a cordial invitation to the people of the city but to those also who are living in surrounding communities to attend and enjoy the evening on the grounds of the Church of the Com-

forter. This church is located on Wynkoop Place one block from Foxhall avenue and is two or three blocks north of the city hall.

Dr. Ellis Preached Sunday.

The Rev. Dr. Charles G. Ellis of Margaretville, who had served the Rondout Presbyterian Church as its pastor for thirty years, filled the pulpit of the church on Sunday morning, during the absence of the Rev. James N. Armstrong, Jr., pastor of the church, who is on vacation. Dr. Ellis preached an interesting sermon and was greeted by many of his old friends at the close of the service.

## Those Itching Toes and Sore Feet

When skin peels between the toes and the terrible itching keeps you in misery, all the time bear in mind that Peterson's Ointment brings instant relief—you can't beat it and it won't fail YOU. Thousands know all this to be true—your druggist knows it—he also knows that for sore, burning, itching feet, ringworm or athlete's foot, there is nothing better. Peterson's Ointment is also a blessing for those who suffer with eczema, old sores, chafing, rash, pimples—its speedy healing power is simply marvellous. 25c, all drug stores.

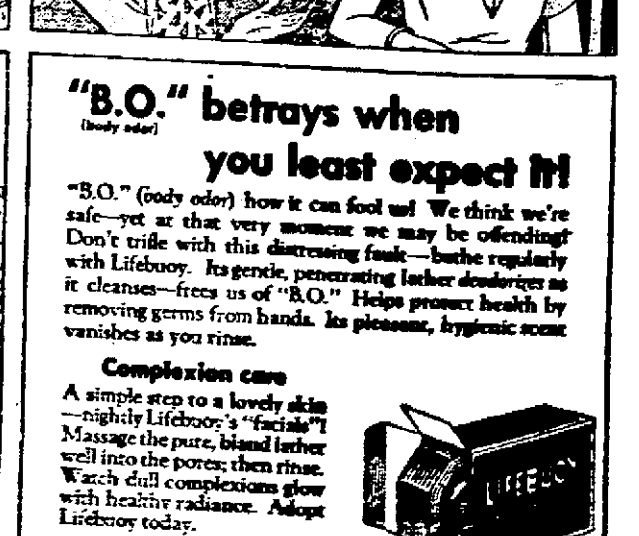
**The Admiral**  
Cape May, New Jersey

A beautiful modern fireproof hotel located directly on the ocean front

Outdoor Sea Water Swimming Pool  
Golf - Tennis - Surf Bathing  
Concert Orchestra  
Modest Rates  
Saddle Horses

GEORGE M. BOUTWORTH  
Manager

## SHE HAD THE WRONG IDEA . . . . by Timmings



## THREE REASONS

Why You Should Re-roof Right Now!

FIRST—Labor is cheap and plentiful.

SECOND—Prices are lower than they have been in many years.

THIRD—The Carey Easy Payment Plan enables you to put on a new roof of Carey Shingles without any cash down and pay for it in small monthly payments.

Don't wait until your old roof is causing trouble but come in and let us show you samples of beautiful Carey Shingles, and tell you all about the EASY PAYMENT PLAN.

WIEBER & WALTER

690 BROADWAY, KINGSTON, N. Y.

Phone 512



Real wonder-working suds for tub, washer, dishpan

Rinso

**Canadian Bird Sanctuaries**  
Canada maintains 31 bird sanctuaries. They are operated by the department of the interior under the migratory birds convention act to which the United States also subscribes.

**Can't Fly When Fine Day**  
The flying fish does not really fly. It raises itself from the water by means of its long fins, and it can support itself in the air until they become dry, when it drops back into the sea.

## Overnight News Gathered By A. P.

By The Associated Press  
Washington — President Hoover calls meeting of business and industrial committees of 12 Federal Reserve districts on August 25 to map nation-wide program for recovery.

Albany—Governor Roosevelt discusses campaign plans with his running mate, Speaker Garner.

Houston, Tex.—At least 17 dead in tropical storm.

Albany—Mayor James J. Walker returns for another session Monday of his hearing on removal charges; his attorney considers appeal to courts.

Washington—Dr. Daniel A. Poling announces executive committee of Allied Forces for Prohibition has voted to support Hoover.

Washington—Statue of Cardinal Gibbons, gift of Knights of Columbus to American people, unveiled and accepted by President Hoover.

Moscow—Dispute between Japan and Soviet Russia over Pacific coast fishing rights settled by special agreement.

Pittsburgh—The Rev. James R. Cox leads main body of "Blue Shirt Army" toward Jobless-Liberty Convention in St. Louis.

Vienna—A son is born to Princess Helena of Rumania and Archduke Anton of Hapsburg.

Berlin — Germany enjoys first bloodless Sunday in months; maneuvering to determine composition of new cabinet deadlock.

Washington — Attorney General Mitchell warns that relaxation of prohibition enforcement now would produce chaos.

**Leads in River Mileage**  
Nebraska has more river mileage than any other state but Kentucky has more miles of navigable rivers. Within the latter's borders are ten streams with 1,500 navigable miles.

## Flashes of Life Sketched in Brief

Chicago—Long on brains but short on cash are the child prodigies hereabouts. President Walter Iull Scott of Northwestern University discloses that's the reason only six of 26 precocious boys and girls who hope to matriculate in the fall have been definitely accepted.

Albuquerque, N. M.—A real cowboy may trot New York's bride paths. Pal-O-Mine stomped in his stall today awaiting the arrival of his new master, John Roosevelt, son of the Democratic presidential candidate. A gift from New Mexico Democrats, he was to be introduced to young Roosevelt by Senator Sam Bratton.

Norwalk—The katydids thought it was grand when the Norwalk Civic Opera Company presented the "Vagabond King" in the great outdoors. But when the insects chafed in with a bit of music all their own, opera lovers in the audience said "Tehk! Tehk!"

New York—Actors stuttering to produce a passing laugh may make stutterers out of high-strung, imitative children says James Sonnett Greene, director of the hospital for speech disorders. Not only that but they inflame humiliation, fear and shame on those already suffering from the defect.

Chicago—One of the best shows in town is going to play a second week, hoping to increase its \$10,000 gate. It is an outdoor exhibition-sale of art. Hard cash did not figure in all the purchases. Sometimes a week's room rent bought a painting.

## New Comfort for Those Who Wear False Teeth

No longer need you feel uncomfortable wearing false teeth. Fasteech, a greatly improved powder sprinkled on your plates holds them tight and comfortable. No gummy, pasty taste or feeling. Beworried. Get Fasteech at McBride Drug Stores or your druggist.

## Living Music Day Tuesday, August 16th

NEWBERRY'S

Present

Ted Riccobona

And His 8 Piece Orchestra

From 3 to 5 P. M.

We cordially invite the public to visit our store during this program of living music. A delightful treat is in store for all music lovers.

J.J. NEWBERRY CO.

WALL STREET



## The Greatest Bargain Opportunity —OF ALL TIME—

KINGSTON'S ANNUAL

DOLLAR DAY

ONE GREAT BARGAIN DAY

WEDNESDAY, AUG. 17th

See Big R & G Adv. in Tuesday's Freeman

This may be your last chance to buy merchandise priced to unbelievable low levels—the lowest of all recollection. 36 Departments—3 acres of floor space—Parking space for 500 cars.

ROGER BAER and HIS TEDDY BEARS

FAMOUS RADIO ARTISTS CELEBRATE DOLLAR DAY WITH LIVING MUSIC AT THE BIG STORE TUESDAY, 2:30 to 4:30

Come! Show your appreciation of Living Music and look over the greatest display of Dollar Bargains ever offered in the history of the Big Store.

KINGSTON'S LARGEST STORE

ROSE AND GORMAN

EVERYTHING FOR EVERYBODY

DON'T  
MISS  
THIS  
DAY  
OF DAYS

NEVER IN  
HISTORY  
HAS THE  
DOLLAR  
BOUGHT  
SO MUCH

## All The LOVELY ROSE AND GORMAN SILK Frocks

IN OUR COMPLETE STOCK

IN VALUES TO \$17.00

NOW

\$9.69

DON'T MISS THESE MARVELOUS VALUES!  
For Misses and Ladies, 16 to 46

SILK CREPES, PRINTED and SOLID COLORS  
The season's most charming styles with the stunning new neck and sleeve details.



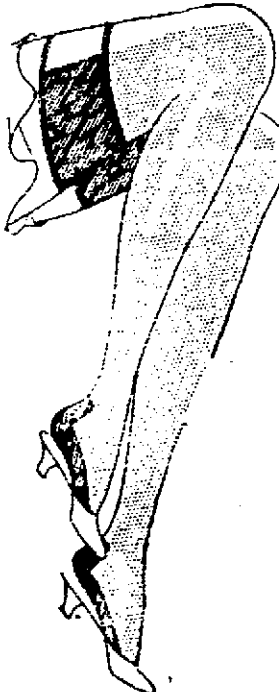
## A BOX of LUX FREE

WITH EVERY STOCKING PURCHASE OF 77c OR OVER

—Only One Box To a Customer—

NANCY B. SMALL, WASHABILITY EXPERT

Will be at our Hosiery Department all week. There is a proper way of washing stockings to insure long wear. Come in—take advantage of Miss Small's authoritative hints—they will save you money.



OUR BIG HOSIERY SPECIAL IN CONJUNCTION  
WITH THE LUX FREE OFFER

Gordon - Dexdale

KAYSER AND HUMMING BIRD

ALL SILK HOSE

Regular \$1.00  
Stock

77c

Full fashioned, semi service and  
chiffon. French heels, picot tops.  
Service has lisle heels.

### PORT EWEN.

Port Ewen, Aug. 15—Miss Leta McKean of Hensonville spent the past week with her cousin, Miss Lois Jump.

Mr. and Mrs. C. L. Benson of Kingston and Mrs. E. A. Stone of Boston, Mass., were recent guests of their aunt, Mrs. Edward H. Bishop, at her home on Broadway.

L. C. Conn is ill at his home on Broadway.

A special meeting of the Port Ewen Fire, Drum and Bugle Corps will be held at eight o'clock Tuesday evening at the fire house. All members are requested to be present.

Scopus Council, No. 42, Sons and Daughters of Liberty will hold its regular meeting Wednesday evening.

Mr. and Mrs. Merritt McKean of Hensonville, Mr. and Mrs. Leslie Foote and David Donovan of Albany spent Sunday with Mr. and Mrs. H. C. Jump at their camp along the Hudson river.

The Methodist Church block party

will be held on Main street Thursday evening. There will be the usual booths of good things: Candy, cake, soft drinks, hot dogs, ice cream, mystery and package. A cafeteria supper will be served at 5 o'clock. Port Ewen Fire, Drum and Bugle Corps will furnish the music. An entertainment will also be given. Mrs. George Bonestell and daughter, Ethel, are visiting Mrs. Bonestell's parents in Connecticut.

### CARLSON AND MALLOY WIN MEN'S OPEN DOUBLES

In the finals of the men's open doubles tennis tournament held on the courts of the Woodstock Country Club Sunday afternoon, Bobbie Carlson and Gardner Malloy defeated Peter Whitehead and Russell Lee after a hard battle 5-3, 2-6, 6-4 and 6-2. Many spectacular shots featured the match. Malloy being especially brilliant with his "kill" shots. Carlson's service was working well and the team play between the victors turned the tide in their favor.

### Two Were Arrested

Henry Brickman of 152 Henry street, New York and Richard Wahlefeld of 529 East 28 street, Brooklyn, were arrested Sunday by Trooper Smith, charged with passing cars on the approach to the viaduct at West Park. The two men paid fines imposed by Justice Henry E. McKenzie of Port Ewen.

### Garner Confers With Roosevelt

Albany, N. Y., Aug. 15 (AP).—Speaker John N. Garner, Democratic vice presidential candidate, left Albany for New York city and Washington at 8:55 a. m. (eastern standard time) today after a huddle on campaign plans with his running mate, Governor Franklin D. Roosevelt.

The white-haired speaker referred all questions regarding the discussion of campaign plans to the man he termed his "boss," Governor Roosevelt.

"Better let him talk to you," said Mr. Garner.

He motored from the executive mansion, reaching the station as his train was ready to pull out. Unnoticed by the few in the station, he hurried through the building to the tracks and departed.

Mr. Garner said he expected to go to Washington "for a couple of days" and then proceed to his Texas home.

"Practical" Education  
To make children of Soviet Russia "work minded" walls of kindergartens are decorated with pictures of tractors and factories.





**Women's Sealpax Athletic Suits**

Women's Fine Nainsook Sealpax Suits all sizes. Were \$1.00. Dollar Day

1 for 59c

**Oval Rugs**

One lot Oval Chenille and Rag Rugs.

18x36", all colors, for bedroom.

Were \$1.50. Dollar Day

1 for 89c

**The Wonderly Co.**  
INCORPORATED

**Table Children's Cotton Underwear**

Children's Little Vests, Sealpax Nainsook Suits. Value to 85c. Close Out Line Dollar Day

1 for 25c

**Women's Carter Combinations**

Fine Egyptian Lisle, mercerized, not all sizes. Were \$1.50 and \$1.75. Dollar Day

1 for \$1.00

**COMMUNITY**  
**WEDNESDAY**  
**AUGUST 17th**

**DOLLAR DAY**

**SCRANTON LACE CURTAINS**

Extra!

The Scranton Mfg. of Lace Curtains has given us 150 pair of Fine Scranton Lace Curtains in Ecru to use in this our Semi-Annual Dollar Day as a promotion event. 2 1/2 yards long, full width. Worth today \$1.75 pair. four styles. Dollar Day

1 pair for \$1.00

**Ruffled Curtains & Cottage Sets**

One lot Ruffled Curtains, plain and colors, figures. Not many pair to sell. Were \$1.39 and \$1.50 pair. Dollar Day

1 pr. for \$1.00

**Men's Bathing Suits**

What is left of our Men's Bathing Suits, which sold for \$1.95 and \$2.75, will be closed out at one low price. Dollar Day

1 for \$1.25

**Blouses**

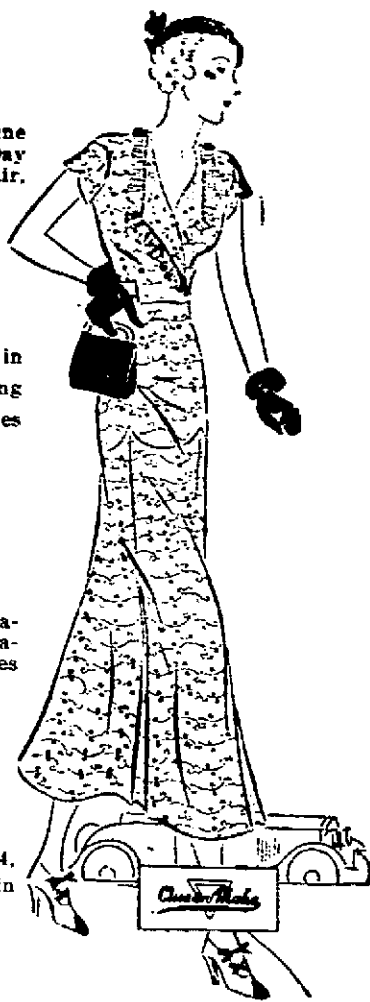
Ladies' Fine Batiste Blouses in pastel shades. Short and long sleeves. Sizes 34 to 40. Values \$1.25. Dollar Day

\$1.00 each

**Odds and Ends**

Odds and Ends, consisting of Pajamas, Gowns, Slips and Combinations, broken sizes in the lot. Values \$1.25 to \$1.50. Dollar Day

\$1.00 each

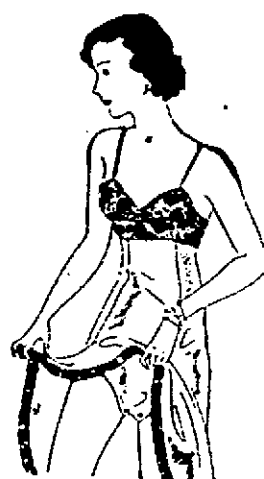
**Lot of Cotton House and Porch Dresses**

Lot of "Queen Make" Dresses for house and porch wear, embroidered pique, batiste and prints, sleeveless and short sleeves, broken sizes. Selling regularly at \$2.95 each. Dollar Day

**1 FOR \$1.00**

**SILK UNDERWEAR—EXTRA Down Stairs Store**

Here is the greatest value in Silk Underwear we ever expect to offer to you at the price. You will say so when you see it. We made a big purchase for cash of SILK SLIPS, SILK STEPPERS, SILK PANTIES AND SILK DANCETTES, both in tailored and lace trimmed garments, cut full, up-to-the-minute styles. YES, ALL SILK FRENCH CREPE. You never purchased anything like it for less than \$1.69 and \$1.95. All sizes, 32 to 44. Dollar Day



**1 for \$1.00**

**SILK HOSE—DOWN STAIRS**

Our entire stock of Silk Hose Down Stairs which we sold for 79c and \$1.00. Every color and size. Dollar Day

1 pair for 59c

**TURKISH TOWELS**

West Point Martex Turkish Towels, size 22x44, which means extra large and extra heavy. Plain white center with colored borders. Value 39c.

4 for \$1.00

**Just a Few Silk Dresses**

Come early for these as there are just a few in the lot. Light and dark shades. Mostly small sizes. Exceptional values. Dollar Day only

1 for \$1.00

**Silk Negligees**

Just a small lot of Women's Silk Negligees, crepe de chine and satin. All desirable styles and colors. Values \$4.95 to \$7.95. Dollar Day

1 for \$2.49

**Men's Shorts**

Men's Novelty Shorts, made of fine striped prints, usually sells for 39c. Size 30 to 44. Dollar Day

4 for \$1.00

**Voile and Batiste**

We have taken our entire line of popular priced voiles and batiste and placed them in one lot. Large assortment of colors and patterns. Values 25c and 29c.

6 yds. for \$1.00

**Anchor Cases**

Dwight Anchor Pillow Cases. It is not necessary to tell you the value of this brand of cases. For this day only. Size 45x36. Value 39c.

4 for \$1.00

**Wash Dresses**

A broken line of Children's Wash Dresses of Lawns and Prints. Not all sizes. Values \$1.69 to \$3.25. Dollar Day

\$1.00 each

**Boys' Suits**

Our entire line of Boys' Sleeveless Wash Suits, "Kaynee" made, to close out. Solid colors and two-tone effects. Sizes 3 to 6. Values \$1.69 to \$2.95. Dollar Day

\$1.00 each

**Checo Mesh and Rayon Pique**

Value 50c yd.

3 yds. for \$1.00

**Linen Towels**

This is an odd lot of damask towels with colored borders. Value 45c and 50c.

3 for \$1.00

**Prints**

"A." "B." "C." and "Pueblo Prints." This is an 80 square print. All new fall patterns. Value 19c yard. 15c yard.

7 yds. for \$1.00

**Normandy and Flake Voile**

These are two of the very best grade of voiles on the market this year. Value 39c.

4 yds. for \$1.00

**Sailor Togs**

Sailor togs for both boy and girl. All white or long white trousers and colored tops. Sizes 6 to 10 years. Values 1.69 to \$1.95. Dollar Day

\$1.00 each

**Imp. Hand Made Gowns**

Hand made Gowns, fine quality Batiste, appliqued in contrasting colors. Also fine printed Voiles. Regular sizes. Always \$1.25. Dollar Day

1 for \$1.00

**Beach Togs**

Our entire line of Beach Togs, Pajamas and Overalls, of Seersucker, Crepe, also slacks in white cotton corduroy, selling for \$1.95 and \$2.95. Close out Dollar Day

1 for \$1.00

**CERTIFIED SHEETS, 81x99**  
Guaranteed for 52 Washings

This Semi-Annual Dollar Day we offer to you a rare treat in sheets as you see by the above certificate. 81x99 sheets guaranteed for two years' washing—the best sheet you will ever buy for this price as the market has begun to advance and you will likely pay more soon. Special Dollar Day

1 for 75c

**PILLOW CASES—45x36**  
Two Years' Washing

Extra Special Pillow Case, extra heavy muslin, size 45x36. Value 25c each.

6 for \$1.00

**SALESMAN'S SAMPLE LINE OF CORSETTES AND GIRDLES**

We know you always look forward to our Semi-Annual Dollar Day for a big value from us in CORSETTES & GIRDLES. Well here they are—Salesmen's Sample Line of the famous "Gossard" Corsettes and Girdles. 200 garments in the assortment, all sizes but not many large ones, as sample lines are only made in the medium sizes. The values are from \$3.50 to \$10.00. Dollar Day

1 for \$1.00

**Women's Silk Hose**

A clean up of our regular lines of Silk Hose. Artcraft, Blue Moon, Meshes and Lace, which sold from \$1.00 to \$1.95. Dollar Day

1 pair for 49c

**Silk Prints**

Our entire stock of Silk Prints. All good fall colors. A few light colors. Were \$1.25 yard. Dollar Day

1 yd. for 69c

**Five Piece Sets**

This is a splendid value in all linen, five piece Tea and Bridge Sets, hand embroidered and hand drawn thread. Value \$1.39.

1 for \$1.00

**Coverlets**

Coverlets is the new style of Bed Spread, heavy woven designs reproductions of the old type. Value \$2.50. Full size. Dollar Day

1 for \$2.00

**Colored Sheets**

This is a closeout of solid colored sheets. Colors Green, Pink and Maize. Size 81x99. Value \$1.39.

1 for \$1.00

**Figured Rayon**

Odd lot of Rayons, mostly dark brown, but a good assortment to select from. Value 39c, 50c.

3 yds. for \$1.00

**Double Flaid Blanket**

Only nine pair to sell. 70x50 size. All wool. Plaid. Were \$7.75. Dollar Day

1 pair for \$5.00

**Broadcloth**

Novelty figured broadcloth, small neat patterns. Value 25c yd.

5 yds. for \$1.00

**Hand and Dish Towels**

Large size, good weight, colored borders. 25c and 29c value.

5 for \$1.00

**Toweling**

All linen extra heavy toweling. Value 25c yd.

6 yds. for \$1.00

**Chair Back Sets**

Lace chair back and arm rests. large size. Value 50c.

3 sets for \$1.00

**Vanta Vests**

Close out Vanta Silk and Wool Vests and Bands, sizes 6 mos. to 2 yrs. Values \$1.00 and \$1.50. Dollar Day

2 for \$1.00

**Table Broken Lines**

A few of each. Silk Undies, Terry Cloth Coats, Pajamas, Corsettes, Cotton Dresses. Values to \$1.50. Down Stairs. Dollar Day

1 for 50c

**Sweaters**

A few children's and ladies' all wool sweaters to close out, not all sizes. Values \$1.69 to \$1.95. Dollar Day

\$1.00 each

**MEN'S SHIRTS**

Extra!

Our entire stock of Men's Shirts which we have been selling for \$1.00 and \$1.25 will be sacrificed Dollar Day. Stripes and figures, collar attached and neckband styles. Dollar Day

2 for \$1.00

**Men's Plain Hose**

Men's fine Silk Ribbed solid Color Hose, an excellent buy, made by our nationally known manufacturer, tan, brown, grey and black. Value 50c. Dollar Day

4 pr. for \$1.00

**Boys' Sport Blouses**

For school, Boys' Sport Blouses, turn down collar and short sleeves, sizes 8 to 12 yrs. Were 73c. Dollar Day

2 for \$1.00

**Men's Underwear**

Table Men's Sealpax Union Suits, Chalmers Shirts and Drawers, broken lines of Carter's and other well-known lines. Values to \$1.25. Dollar Day

1 for 50c

**Men's Linen Handkerchiefs**

Men's Fine Linen Handkerchiefs, full size, always sold for 25c. Manufacturers' promotion. Dollar Day

7 for \$1.00

**Boys' Shirts and Blouses**

Boys' Shirts and Blouses that have been selling today for \$1.00. Dollar Day

2 for \$1.00

**Trico Silk Combinations**

Trico Silk Combination, not all sizes, same as glove silk, were \$1.00 Down Stairs. Dollar Day

2 for \$1.00

**Pajamas**

Fine Broadcloth Pajamas, hand appliqued, limited number to sell. Were \$1.75. Down Stairs. Dollar Day

1 for \$1.00

**Men's Pajamas**

Men must have pajamas. Here is a wonderful buy. Fine broadcloth, in slippers and coat styles, Russian and regular neck. Worth today \$1.59. Dollar Day

1 pr. for \$1.00

**Men's Novelty Hose**

Nationally known line to close out styles, in fancy stripes and figures, formerly sold for 50c & 75c. Dollar Day

3 pr. for \$1.00

**Down Stairs**

Extra! Extra!

Our entire stock Dresses will be offered at One Clean Cut Price Dollar Day. Included are plain silks, printed silks, silk and wool, all wool, silk pongees, spiral crepes. These dresses sold for \$3.95, \$5.95 and \$7.75. All sizes in the lot. 36 to 46. Dollar Day

**1 FOR \$1.00**







## Hurricane Kills 17 Persons; Heavy Damage to Cotton

Houston, Tex., Aug. 15 (AP).—A tropical hurricane, its eerie, whistling note adding to the terror caused by a deluge and gale, killed at least 17 persons, injured scores and did more damage to cotton than to shipping as it swept in from the Gulf of Mexico Saturday night and finally spent its force late Sunday.

Striking first at Galveston, protected by a sea wall, the storm reached in from the coast some 200 miles, then veered southwest, and did most of its damage to inland sections. No deaths were reported from Galveston although the city was in darkness through Saturday night and isolated from the mainland.

While shipping interests reported comparatively light damage, G. C. Ellisor, Harris county agricultural agent, said the damage to the cotton crop alone would exceed \$1,000,000. Rice and corn crops also were raised. The death toll was expected to rise higher as communication was reestablished with smaller communities. Red Cross aid was sought by Freeport and Eagle Lake. W. E. Welford, mayor of the Eagle Lake, said the families of hundreds of tenant farmers in that section were destitute.

Most of the destruction at Galveston and Houston consisted of unroofed buildings and broken plate glass windows. The wind reached a velocity in excess of 70 miles an hour here.

Country roads were bays and strewn with fallen trees. Oil derricks were scattered about the fields at New Gulf and Boling. Many farm cottages were destroyed. It was general over the eastern part of Texas.

### Cafeteria Supper

The Women's Home Missionary Society of the Clinton Avenue M. E. Church will serve a cafeteria supper in Epworth Hall, Tuesday evening, August 16 from five o'clock until all are served. Menu includes baked ham, chicken salad, vegetable salad, potato salad, macaroni salad, baked beans, fruited jello, fruit cup, cake, pie, rolls, coffee, milk, iced tea and ice cream. The public is welcome.

### Supper At Mt. Marion

The Ladies' Aid Society of the Reformed Church of Mt. Marion will hold its annual fair and chicken supper on the afternoon and evening of Thursday, August 18.

## Market for Fruits And Vegetables

New York, Aug. 15 (AP).—(State Department of Agriculture and Markets)—Receipts of Catskill mountain cauliflower were lighter and the market steadier. Most sales were made at \$1.50-\$2 per crate. Some extra fancy, large size cauliflower, however, commanded \$2.25-\$2.50. Shipments from western states realized from \$1.37 to \$1.61 1/4.

Hudson valley apple and pear values remained unchanged, and the market was dull. Sour cherries held steady. Upstate New York cut beets, carrots, cabbage, swim chard celery, cabbage and onions, were again active. Spinach of fine quality sold well at a slight advance. Tomatoes of fancy quality met a fair outlet, but scant attention was given to ordinary and poor.

Supplies of upstate green peas were moderate. Demand was moderate and most of the peas brought from 75c to \$1 per bushel basket. Offerings from the west, packed in bushel hampers, peddled out from \$1.12 1/2 to \$2.

A better feeling prevailed on the market for New York upstate lettuce; Romaine ruled dull. Supplies were fairly liberal. Jobbing sales on crates of two dozen heads of the Big Boston variety were reported from 25 to 65, mainly 40 to 60, and Romaine ranged from 25 to 60.

Apples: Hudson Valley, bu. basket, various grades and sizes, Daches, best 75c-\$1, fair 50c-65c, poorer 35c-40c. Pippins 75c-\$1. Northwestern Greenings 65c-\$1. William Reds \$1-\$1.50.

Cherries: Hudson Valley and western New York, sour varieties, four quart climax basket red 20c-40c. Quart basket black and red 5c-8c.

Currents: Hudson Valley, quart basket, red 5c-8c. Elderberries: Hudson Valley, twelve quart climax basket 25c-50c. Peaches: Hudson Valley, various varieties, half bushel baskets 25c-30c. Bu. basket or six basket carrier 50c-\$1.

Pears: Hudson Valley, Bartlett, bu. basket 75c-\$1.25. Half bu. 40c-60c. Favorite, bu. basket, No. 1, 75c-\$1, fair quality 60c-75c; No. 2, 40c-60c. Half bu. basket 50c-65c. Seckel, bu. basket \$1-\$1.50. Belle, bu. basket 40c-65c.

Plums: Hudson Valley, various varieties, twelve quart climax basket 25c-50c; half bu. basket 25c-50c; four quart basket, 20c; two quarts 10c; quarts 5c-6c.

Raspberries: Hudson Valley and Oswego county, N. Y., pint basket red 10c-14c; poorer 5c-8c.

## Bomb Explodes in Theatre, 15 Injured

Tarrytown, N. Y., Aug. 15 (AP).—Fifteen women and children were suffering from injuries today in consequence of a panic which swept the Music Hall Theatre when a bomb planted under a seat exploded.

Police, announcing they believed a "crank" was responsible, said they hoped to arrest a suspect soon. The explosion, which occurred last night, caused a wild scene in the downtown movie house. Of the 1,100 spectators, several hundred rushed screaming toward exits when they heard the blast and saw a burst of flame.

"Keep your seats," yelled others, mounting chairs.

Trampled under foot, and bruised, the 15 were found unconscious by firemen who responded to a general alarm. They were quickly revived, and their hurts were described as not serious. When the cry of "fire" swept through the theatre, the movie operator stuck to his post, despite acrid smoke, and it soon became apparent the only things burning were two seats torn by the explosion. The blaze was quickly extinguished.

## "Wheat Strike" In Effect In Mid-West

Bismarck, N. D., Aug. 15 (AP).—The North Dakota "wheat-strike" went into effect today with supporters claiming thousands of farmers will begin holding their wheat until the price reaches \$1 a bushel.

Deil N. Willis, Tolna, N. D., a grower and author of the plan, said the movement had gained headway in the two Dakotas, Montana, Minnesota, Washington, Oregon, Kansas, Idaho, Texas, Oklahoma, and Nebraska.

Farmers have been asked to sign and adhere to resolutions setting the minimum price of wheat from the 1932 crop, having as its basis the Winnipeg price plus the 42 cent tariff with the usual discount for lower grades.

### Umbrella, Back in 1802,

Worth Advertising For  
Further proof to the old adage that no matter how old the world gets the people in it never change is presented in an old "lost" advertisement for an umbrella in the Middlesex Gazette, Middletown, Conn. for September 5, 1802:

"An Umbrella Lost—The Subscriber in traveling from New Haven to Middletown in the Stage on Monday, the 11th ult. lost, or somewhere left, a New Umbrella—covering of Green silk, with a Red edge enclosed in a light Blue cover, with the Owner's name on a piece of paper placed to the Cover. Any person to whose knowledge it may have come is desired to send it to the Printer—For which they shall receive the thanks of the Owner and a reward for their trouble.—"Cyrus Bill."

Fly's Vital Organ  
In the true sense flies do not have lungs. They have an apparatus which enables them to breathe and they have digestive organs.

ALONE!... the ALL-QUALITY Tire in the Low Price Field

# Ward's 15 Layer RIVERSIDE

LOOK AT THE PICTURE!

15 layers of rubber and Cord fabric... of real tire Protection... yet Riverside Rambler sells at TODAY'S LOWEST PRICE for any comparable quality.

Size 28x4.75-19 is only

**\$4.16**  
EACH  
when bought  
in pairs

Other Ramblers as low as

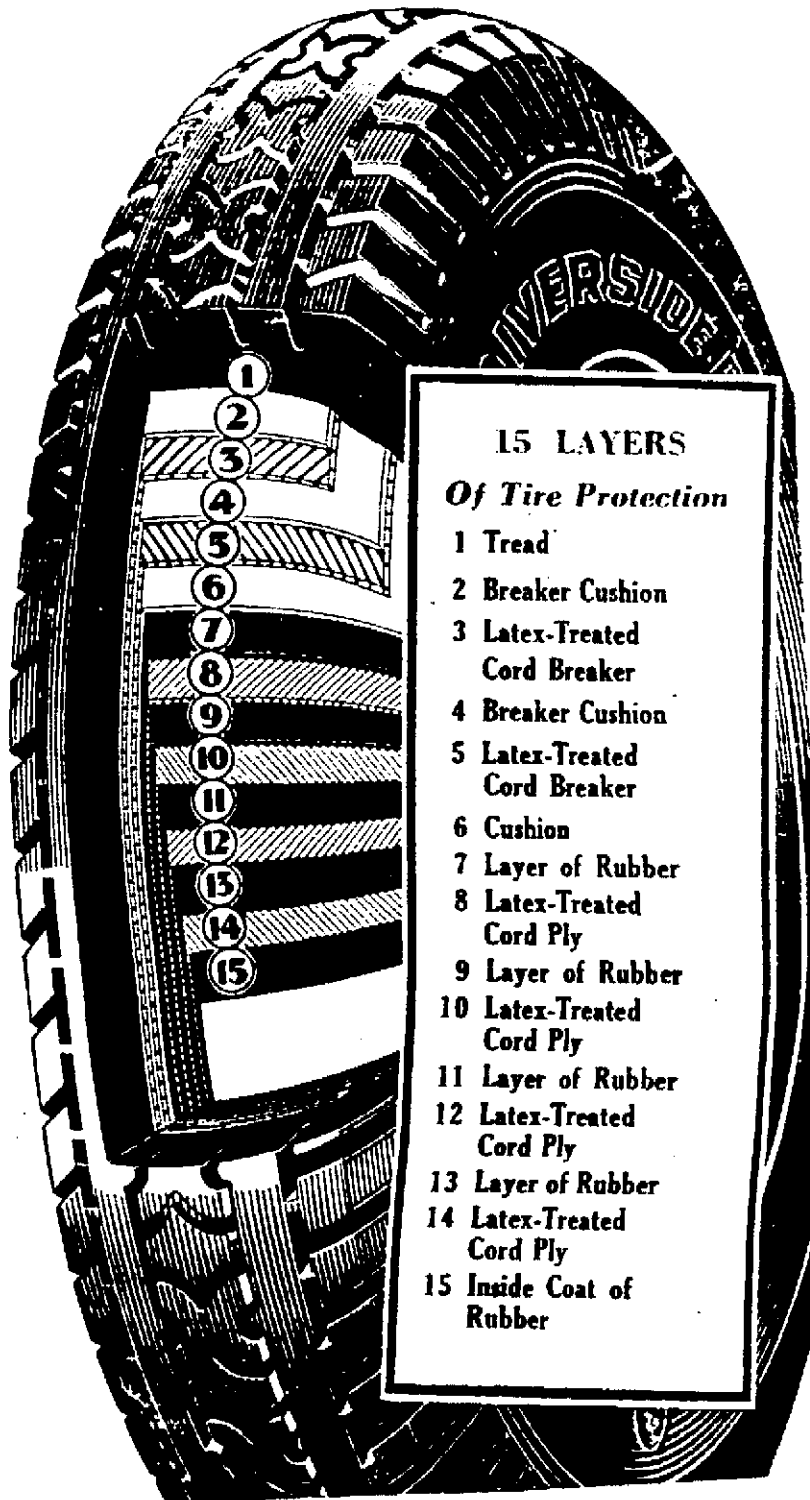
**\$3.23** each in pairs  
FREE Tire Mounting  
At All Ward Stores

Developed by a Million Dollar Research Laboratory—a big, brute-bodied, mile-eating, time-defying tire such as motorists have never seen equalled near its price. Specifications by one of America's finest staffs of tire engineers—deep, heavy, handsome non-skid tread—buttressed sidewalls like mule-hide... every inch is either Latex Treated Cord or the toughest, best-wearing rubber on the market!

Built for Ward's by one of the largest tire companies in the world. And we give you Riverside's famous Unlimited Guarantee—NO LIMIT on time—NO LIMIT on mileage. We are meeting the real needs of every man who wants QUALITY... at lowest cost! Save money!—See it today!

Trade In Your Old Tires!

They are worth money towards purchase of Riverside De Luxe 4 and 6 ply.



- 15 LAYERS  
Of Tire Protection
- 1 Tread
  - 2 Breaker Cushion
  - 3 Latex-Treated Cord Breaker
  - 4 Breaker Cushion
  - 5 Latex-Treated Cord Breaker
  - 6 Cushion
  - 7 Layer of Rubber
  - 8 Latex-Treated Cord Ply
  - 9 Layer of Rubber
  - 10 Latex-Treated Cord Ply
  - 11 Layer of Rubber
  - 12 Latex-Treated Cord Ply
  - 13 Layer of Rubber
  - 14 Latex-Treated Cord Ply
  - 15 Inside Coat of Rubber

### Water Heater

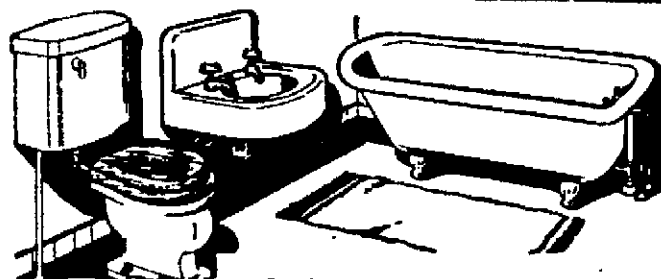
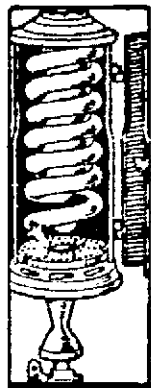
—With Double

### Copper Coil!

\$4.90

Heats Water for  
Bath in 20 minutes!

Attaches easily to  
range boiler!  
Burns natural or  
manufactured  
gas. A. G. A.  
approval.



Look at the 1932 Price of This

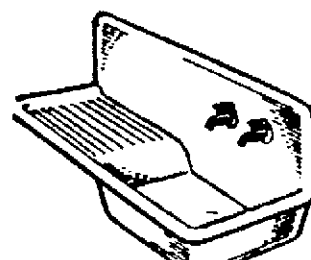
## 3-Pc. Bath Outfit

... In Glistering Porcelain Enamel

Note the big, roomy tub... the attractive rounded front lavatory... the quiet flushing closet. Fittings heavily nickel plated.

\$40.95

\$5.00 DOWN.  
Small Carrying Charge  
on Deferred Payments.



Kitchen Sink  
With Fittings

\$16.65

42 inch size.  
Glistering porcelain... with 8 inch back! Two 1/2-inch faucets, nickel plated. Handles are of vitreous china.

### 30-Gallon

### Range Boiler

—Galvanized!

\$9.00

COMPLETE.  
Tested for 150  
pounds pressure

Resists rust!  
Heavy sheet  
steel... seams  
welded! Strong  
stand! Fully  
guaranteed.



NO Electricity... NO Gas  
3c a Day for Kerosene Runs This Oil-Burning

## TRUKOLD REFRIGERATOR

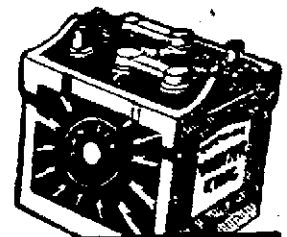
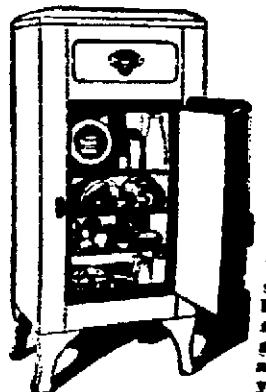
\$107.50

Delivered and Installed.

210 PUTS IT IN YOUR HOME.

\$6.00 Monthly. Small Carrying Charge  
on Deferred Payments.

Use it ANYWHERE... farm, home or  
summer cottage... also it's ideal for  
business: Restaurants, refreshment  
stands, etc. Temperature below 50 de-  
grees. Works 24 hours a day on only  
about a quart of kerosene. Handles like  
your oil stove. 5 cubic feet total stor-  
age space. Makes 32 ice cubes. See it  
NOW!



Winter King  
Auto Battery

\$6.05

WITH OLD BATTERY.  
13 powerful plates... en-  
closed in a heavy 1-piece  
moulded case. Winter King  
is guaranteed for 18 months.

# MONTGOMERY WARD & Co.

PHONE KINGSTON

**3697**

RIDE IN COMFORT

**NEW CARS**

RELIABLE DRIVERS

**25c**

ANYWHERE IN THE CITY FOR 2

10c ADDITIONAL PERSON 2

DO YOUR SHOPPING BY TAXI.

**Roosa's Taxi Service**

784 BROADWAY

DAY AND NIGHT SERVICE.

—THE—

## NEW SEASON'S FUR STYLES ARE READY

FOR THE ECONOMICAL WOMAN

Now is the time to have your Fur Coat re-styled, cleaned, glazed and re-lined.

We have won an enviable reputation because of our skill and care in remodeling coats for the woman who cares.

LET US RE-STYLE YOUR OLD COAT OR SUIT.

Our reputation is built upon the confidence and recommendation of satisfied customers.

**L. ROSENZWEIG**

LADIES' TAILOR AND FURRIER

102 1/2 BROADWAY.

Opposite Orpheum Theatre.

"WORK THAT SATISFIES."

TOMORROW  
LIVING MUSIC  
DAY

FEATURING

**CANDYLAND ORCHESTRA**

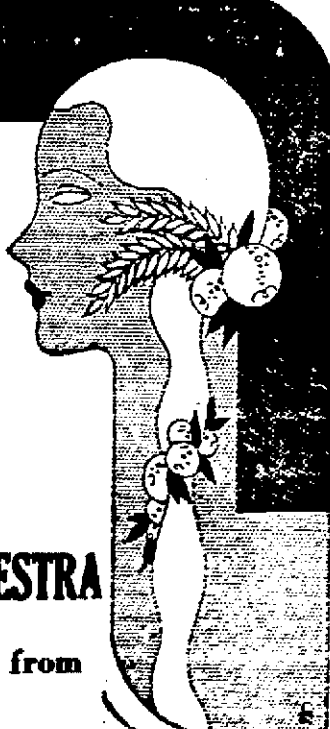
Hear Them at Ward's from

2 to 5 P. M.

DIRECTED BY TOM CROSBY

In Bits of Popular  
Harmony.

**MONTGOMERY WARD & Co.**





## FASHIONS By ELEANOR GUNN

## Necklines Become Assertive



Copyright, 1932, by Fairchild

A white organdie blouse with up-standing collar is worn with a black frock from Patou.

A white crinkled lawn bow is thrust through the neckline of a black frock.

White organdie bows are effective.

## DID YOU KNOW THAT—

Newport—Although both bathers and spectators sponsor white wholeheartedly, yellow and red are conspicuous on the beach. Pink, green and purple are in the minority, but worthy of mention.

Blue bathing suits outnumber white. They are usually quite plain, with extremely cut-out backs. Frequently they adopt white tops.

Wine-colored jersey slacks present an interesting contrast when worn with a white bathing suit. Brown and white seersucker pajamas also are of interest.

Among printed themes in beach wear, dots in various sizes are sponsored in colorful effects.

## Learned From the Shop Windows

New York—It is quite the thing to apply the term "streamline" to fashions. It is descriptive of many of them. It is applied also to shoes, indicating the effect produced by trimming in a straight line from heel to toe.

It is not likely to be a season of one silhouette and one only. There is sure to be some sort of alternative. At the moment, from opposing camps, come "belt or no belt" controversies, with the betting favoring no belts, although there are belts to be seen everywhere. But those favoring no belts do not insist that the waistline is defined by ribbing, and in many wool frocks as well as silk ones, there are pleats, tucks, shirtings, or something of the sort in lieu of a belt.

As one might suppose, the belt factions want their belts pronounced. Hence, they are for wider belts or for belts that call attention to themselves by being decorative. One rarely finds a belt of the dress fabric, unless it is used as an excuse to wear a pretentious buckle. One reason why the youthful knitted dress sketched here is shown, is that it has the distinction of being self-belted.

As mentioned before, the fashion world has devoted considerable time to devising convertible things. In order that the high standard of dressing may be preserved with a minimum of dresses. Obviously, the ability to add or subtract sleeves, wholly or in part, is useful just now. The elbow-length cuffs on the dress sketched may be left home on the bureau if you do not happen to feel like wearing them, the sleeves being complete without them.

It now appears that many coats are being designed so that they may be worn either with or without fur. It is certainly considerate of designers to make this concession to the times. One looks forward to a season in which one may literally take one's fur coat off and still be properly clothed.

For starting the season right, there is nothing like a knitted frock—and nothing like a pair of the new felt-and-leather shoes.

## Ginghams for Youngsters

It is several years since one has heard much about ginghams in children's wear. But this fall promises to find them once more in the running. Interest is divided between checks and plaids. The former are always

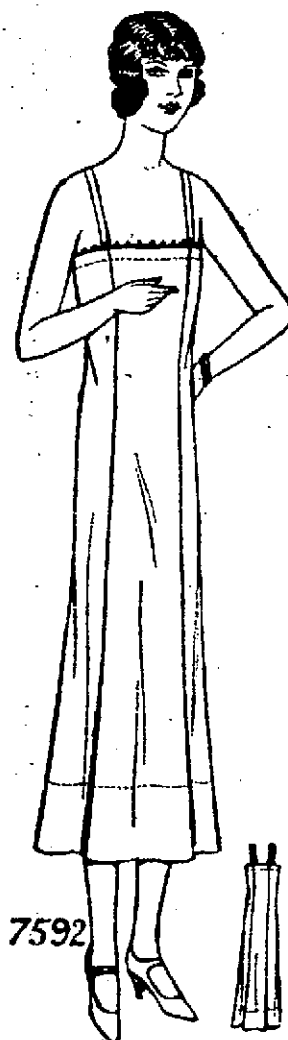
## CUFFS PLAY AN OBLIGING ROLE



Copyright, 1932, by Fairchild

A novelty-knit Lyolene zephyr frock, highlighting hunter green, features green-and-white pique for the collar and cuffs. The cuffs may be removed to achieve three-quarter-length puff sleeves.

## OUR DAILY PATTERN



7592

Ladies' Slip

7592. This up to date model presents the silhouette type of slip, with fitted lines, and graceful fullness at plait extensions on the front and back panels. Crepe de chine, is pictured here with ecru lace for trimming. The finish could be a simple hem, or binding. Washable satin, crepe, rayon silk or rayon, also suitable, may also be used for this style.

Designed in 4 sizes: Small, 34-36; Medium, 36-40; Large, 42-44; Extra Large, 46-48 inches bust measure. To make the garment in a Medium size will require 3 1/2 yards of 39 inch material. To trim at upper edge with lace or banding will require 1 1/4 yard. The shoulder straps of ribbon require 1 1/4 yard.

A pattern of this illustration mailed to any address on receipt of 12c in coin or stamps by the Pattern Department, The Freeman, Kingston, N. Y. Be sure to state the size wanted.

## Book of Fashions, Fall 1932

Send 15c in silver or stamps for our FALL BOOK OF FASHIONS containing designs of Ladies' Misses' and Children's Patterns, also hints to the Home Dressmaker.

## Two Types of Camels

There are two types of camels—the one-humped or Arabian, and the two-humped or Bactrian. The former is sometimes also called the dromedary. As correctly used, the word dromedary applies only to the one-humped variety. The number of humps is the most outstanding difference between these two types, but in addition the Bactrian camel is more heavily set, shorter, and has much longer hair of a darker color than the Arabian variety.

## SHOKAN.

Shokan, Aug. 15.—Miss Louise Klassen of New York city is the guest of Miss Denise Lynch at the summer home of the Lynches on the upper mountain road.

Mrs. Harry Magee of Poughkeepsie is spending a few weeks at the north boulevard bungalow of Mr. and Mrs. Joseph Neale.

Doctor Dumond of Olive Bridge did not make his usual professional calls in the twin villages this week, having decided to stick around home for a few days by way of a rest. During this time the doctor has had more office practice than in many years, he says. Last Monday was the first real vacation the Olive medicos had in sixteen years.

Miss Edna Mae Hamilton of Kingston is visiting at the home of her grandmother, Mrs. Julia Hogan.

Several Shokan residents, including the Misses Barbara Tuelling and Eleanor and Meta Kerkeler, attended the weekly Woodstock fair on Saturday morning.

Mrs. Robert Peck has returned from Kingston where she had her tonsils removed at the Benedictine Hospital.

Mr. and Mrs. J. O'Leary of New York city, who are occupying the Van Steenburgh bungalow this season, entertained fifteen of their friends and relatives from the city over the week-end.

Lightning apparently is no respecter of places, any more than of persons, as attested by the fact that on August 16, 1897, at about one o'clock in the morning, three bolts landed in the Sand Hill cemetery above Shokan, striking two pine trees and a stone post. Sand Hill, which for many years before its removal in water-works construction days, was under the management of the Matthews family, was located at the present site of the deep railroad cut between Shokan and Boiceville.

Trooper Archie Daley of Troop "C" was stationed over the week-end at the state police sub-station in the village.

Edward Lerder, superintendent of the Kerkeler place, finished up his haying this week. "Ed" has been working under the handicap of an injured foot, which has delayed his summer work considerably.

Eggs are getting scarce in the north reservoir section. Few local

eggs are being offered for sale at the stores, as the supply of the poultrymen and farmers is snapped up from day to day by members of the summer colony here.

Edward Bostock of Bryn Athyn, Pa., is spending a few weeks at his farm on the mountain road.

The members of the Shokan troop of Boy Scouts enjoyed a swimming party and picnic at Accord on Saturday, August 13.

Lewis Thiel, the well known poultryman, received a shipment from the west of 400 White Minorca baby chicks on Friday. Mr. Thiel makes it an annual practice to buy young stock at this time of the year, having found it more profitable to replenish his flocks during the late summer and early fall than at the customary spring season.

Tennin Vanderbeent of New York city is spending some time at the family country seat on the mountain road. Mr. Vanderbeent is an architect with offices in New York city.

Dennis T. Lynch, of the Herald Tribune editorial staff, returned to the city on Friday after spending a couple of days with his family on the heights. Mr. Lynch at present is engaged in writing a series of weekly racketeering articles for the magazine section of his paper. Mr. Lynch is a prolific writer and tireless worker; he describes in detail the methods employed by those who engage in the several forms of racket peculiar to our times, and, without subtracting from the reader interest of his stories, effectively interpolates facts and figures calculated to add to the educational value of his amazing revelations. Several stories dealing with the beer, poultry and other large-scale rackets have been published under Mr. Lynch's name during the past few weeks.

District Superintendent George Barclay of Ashokan and his crew of scythe-men are cutting the brush along the back roads of this section. Claudio Rose, local building contractor, is engaged in erecting an addition to Joseph Giaccone's residence in the west end.

Automobile travel to the mountains was heavy on Saturday, an unusually large number of the vacationists going through here during the forenoon.

Mrs. Gould Personous and son, Charles, are doing a good business in selling fresh vegetables this summer.

Mrs. Louis Thoman and two children of Cedar Manor, L. I., are spending some time at the summer home of Mrs. Thoman senior, on the old state road. The Thomans are occupying the Allen cottage this season.

August 15, 1867, was a gala day in Olive, the occasion being an exhibition of Wheeler & Company's great international circus on land belonging to Levi Crispell near Shokan.

Earl Bean's opening red barn dance at the Lake View House last Tuesday evening was well attended and a good time was had by those present. These dances will be held weekly, the next one taking place on Tuesday evening, August 16. Music for the stepping will be furnished by the Woodstock Country Club orchestra, and dancing will begin at 9:30.

Frank Barringer had the misfortune to lose his horse last Wednesday. The animal's death resulted from a severe attack of indigestion.

W. D. Roosa of Stone Ridge was in the village last Wednesday morning with a truckload of sweet corn for sale.

Baptiste Nadal of the Torans Hook sector, is offering two of his cows for sale.

Bert Cordes has returned to his home in Glen Rock, N. J., after spending two days at the Kerkeler

## REDS THIS YEAR'S FAVORITE COLORS

Reds that are bright and light are this year's most successful clothes colors.

Scarlet seems to be the favorite right now. Yellowish reds appear in bathing suits and evening clothes, mostly. The reds used for sports clothes and daytime dresses and suits are usually darker, and less elementary. Wine reds and brownish reds are beginning to appear in daytime clothes, and are listed at the top of forecasted colors for fall.

Red-with-color as a fashion scheme takes many new forms this year. Along the Riviera there are many examples of the type of color combining that Paris favors right now—two variations of the same color used together as if they were two different colors.

Thus orange red will serve as trimming, via a scarf, on a dress of maroon; geranium red is combined with scarlet; purplish and reddish reds are worn together.

There is, of course, more red and white than any other combination.

## The Wonderly Co

## LIVING MUSIC DAY

Tuesday, August 16th

The Wonderly Co. Announce

Paul Zucca and His Orchestra

Main Floor—3 to 5 P. M.

In a Program of Music

Today and Yesterday Favorites

## Down Stairs Special FALL SILK DRESSES

PLAIN SILK CREPES

PRINTED CREPES

TRAVEL TWEEDS

WOMEN'S SIZES—38 to 46

The first showing of inexpensive Silk Dresses for the Matronly Woman. Made in one piece and jacket models. Excellent workmanship—Fit perfectly—No Skimping. Neat prints and plain silk crepes. On Sale Downstairs. In the new Wine, Navy, Brown and Black. At the Special Low Price of

\$4.69



## Youth Council Plans Retreat

The Kingston Youth Council has nearly completed its plans for the First Annual Youth Congress to be held at the Y. M. C. A. camp, Camp Preumaker, at Glenclere, N. Y., on Friday, Saturday and Sunday, September 9, 10 and 11. The conference will be open to any young person in Kingston or vicinity, and a small registration fee will be charged to cover only the necessary expenses of the congress. Registrars have been appointed for each Protestant church and are busy securing delegates to this first congress.

The theme of the congress is "Measuring Up" and is taken from Ephesians 4:13 "Till we all come unto the measure of the stature of the fullness of Christ." Following is the program which will be followed at the congress:

- Friday, September 9
- 4—Registration of delegates
  - 5—Congress Executive Committee meeting
  - 5:30—Leaders' meeting
  - 6—Supper. In charge of Mrs. D. N. Secore, and Mrs. Byron Van Etten.
  - 6:30—Late registrations received
  - 7—Business session: Election of congress officers, appointment of permanent committees, etc.
  - 7:30—Worship service
  - 7:45—Address: "Modern Methods"—telling of successful methods how being used in conducting of young people's work especially in its relation to church.
  - 8:15—Forum Interest Groups—Worship Services, Recreational Programs, Dramatic Programs, Social Service
  - 9—Camp fire
- Saturday, September 10
- 7:30—Morning devotions
  - 8—Breakfast
  - 9—Worship service
  - 9:30—Address: "Measuring Up—Personally"
  - 10:30—Forum Interest Groups
  - 12—Dinner
  - 1—Course in Parliamentary Law—For officers of societies, led by C. S. Schoonmaker; for members of societies, led by the Rev. O. E. Brandt
  - 2—Free period: Recreation committee in charge
  - 5:30—Supper
  - 7:15—Worship service
  - 7:30—Address: "Measuring Up—Socially"
  - 8:30—Social period, in charge of social committee
  - 10:30—Camp fire
- Sunday, September 11
- 8:15—Morning devotional service with address: "Measuring Up—Internationally"
  - 9:15—Breakfast
  - 10—Sunday school service—a modern complete service.
  - 12—Business session: Resolutions committee report, findings of forum interest groups, reports on registration on registrations and finance.
  - 12:30—Dinner
  - 1:30—Closing Omnibus, communion service and friendship service.
  - 2—Adjournment.

Applications for registration may be secured from Miss Marion Constant, Paul Haas, the Y. W. C. A., the Y. M. C. A., or from the registrars in local churches. All applications for registration should be in by August 31, and must be in by September 5, say leaders.

The congress committee will meet

## SPECIAL! TUESDAY AND WEDNESDAY ONLY

EUGENE PERMANENT WAVE	\$5.00
FREDERICKS VITA-TONIC	\$5.00
KOLESTRA	\$3.50
SHAMPOO, WAVE AND MANICURE	\$1.00
FACIAL AND EYEBROW ARCH	\$1.00

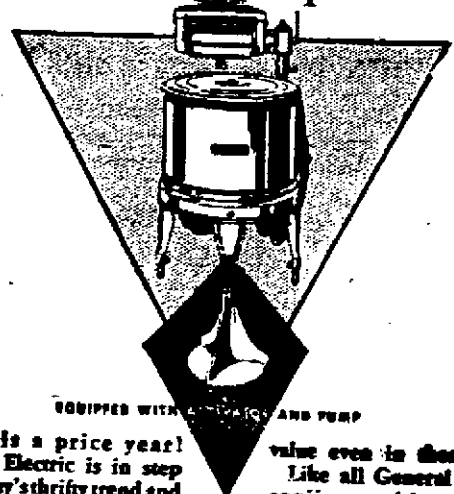
## EVELYN ERICKSON BEAUTY SHOPPE

152 WALL STREET.

PHONE 2220.

## NEW LOW PRICES ON GENUINE G-E WASHERS

See Them... Then Compare Values—



Equipped with a pump and pump.

• This is a price year! General Electric is in step with today's thrifty trend and offers this sturdy, guaranteed washer for less than a hundred dollars... an unequalled value even in these times. Like all General Electric appliances this washer is guaranteed. Come in or call us for a demonstration. Act now.

CALL PHONE NO. 2141.

## HARDER'S

33 NORTH FRONT STREET. KINGSTON'S LARGEST ELECTRICAL APPLIANCE STORE

at the Y. M. C. A. Thursday evening at 7 o'clock, and will then go to the camp and complete arrangements for the congress. The camp schedule will be run on standard time.

American's "Discovery"

An Icelandic, Bjarni Herjolfson, visited America in 985. His description of the country led to the expedition of Lieut. Erikson in the year 1498, when he landed at Nantuxet, calling the region Vinland. Christopher Columbus was in Iceland in 1477. It is believed he got at Reykjavik the information which led him to cross the Atlantic from Spain to the West Indies in 1492.

Co-Operation

Ant society is similar to human society in that individuals co-operate for the good of the group; individual specialization of function with resultant division of labor makes for greater efficiency in the capture of energy, protection against enemies, and reproduction; and the social co-operative mechanisms are capable of extension to include animals belonging to other species which thus become incorporated into the society.

A Great Book

The world's a great book, and they that never stir from home read only a page.—St. Austin.

## You Can't Hide Behind a Mask

Cosmetics can't conceal a bad complexion forever. The only way to escape from a red, rough, pimply skin is to heal it! Resinol Soap will cleanse and reduce the pores. Resinol Ointment will clear away the pimples, roughness and dryness. A simple soothing treatment that has changed many an ugly skin into a clear and velvety complexion. Try it today.

FOR FREE TRIAL size package of Resinol Ointment and Soap and booklet on Skin Treatment, write Resinol, Dept. Ca, Baltimore, Md.



## NEW PALM

New Palm, Aug. 15.—Miss Zora Ross has returned to her home in Long Island, after visiting her sister, Mrs. Virgil DeWitt, on South Chestnut street.

The Rev. Richard Braunstein, former pastor of the New Palm Methodist Church, was in town Thursday afternoon.

Mrs. Stiles McKenna and sons of Eltinge avenue, have returned from a visit with relatives.

Mrs. Percy Buckmaster, Mrs. Fred Coulter and Mrs. William Kaiser attended the cornerstone laying of the Eastern Star Home at Oriskany, New York, on Saturday.

The Women's Christian Temperance Union will meet at the home of Mrs. David Corwin on Church street Wednesday, August 17, at 2:30. Prayer Circle will meet at 2:15.

Miss Gertrude Nichols of Eltinge avenue, a member of the Normal School faculty, left on Friday for a month of travel through the west, visiting Chicago, Portland, Yellowstone Park, and San Francisco. She will meet Miss Badger, formerly of New Palm, at Los Angeles and then go to San Diego and Mexico. On her return she will visit the Grand Canyon, Colorado Springs, Denver and Pike's Peak.

Mr. and Mrs. Harold Krom and daughter, Wanda, of South Chestnut street left this week for a camping trip at Haines Falls.

Mr. and Mrs. Howard Sherwood of Church street entertained their daughter and husband, Mr. and Mrs. Glenn Clark, of Milton, on Sunday.

Mrs. Oscar Slater has about 25 summer boarders.

At Colonial Hall the following pictures will be shown on Tuesday and Wednesday, August 16-17: Bert Wheeler and Robert Woolsey in "Girl Crazy," August 18-19, George Bancroft and Wynne Gibson in "Lady and Gent."

On August 2, the Good Fellowship Church cleared \$55 at their fair and catered a supper at the Ohlerville chapel.

Mrs. Martin L. DuBois has returned from a visit with her sister at Schenectady.

Mrs. John H. Reilly and Mr. and Mrs. Douglas Stewart and son have been spending a week at their home in Springtown.

Mrs. William E. Minard entertained Mrs. William Schick of Poughkeepsie on Thursday.

On Wednesday evening the officers of the Platekill, Modena and New Palm branches of the Daughters of the League and their wives met at the home of Supervisor and Mrs. Fred DuBois. A representative was present and addressed the gathering and refreshments were served.

Miss Cornelia DuBois and Mr. and Mrs. Philip DuBois were guests of Mr. and Mrs. Joseph E. Hasbrouck Sr., at Modena, on Saturday.

Mabel Decker and brother, Harold, have returned to their home on Prospect street from a camping trip spent at Greenport, Long Island.

Mrs. Nellie Grimm of Newman Hall is entertaining her son, George Grimm, and family, of Orange, N. J., for this month.

Miss Cornelia E. DuBois of upper Main street is entertaining Mrs. Martin E. Lee and Miss Florence Parkison of Miami and Detroit.

On August 6 the Huguenot Grange met in Grange Hall. A framed portrait of George Washington was presented to the Grange by Elwood Helms. First and second degrees were conferred on four members. Mr. and Mrs. Frank DuBois were host and hostess.

Mrs. Faye LeFevre entertained Miss Helena LeFevre of Albany and Miss Doris LeFevre of Schenectady on Sunday.

Mr. and Mrs. Graham entertained a number of guests at their home on the Minnewaska road on Thursday evening.

Mr. and Mrs. Robert Palmer spent Friday and Saturday of last week with their daughter and family at Poughkeepsie.

Mrs. William Kaiser is entertaining her sister, Mrs. C. J. Bedford, of Hudson.

Mrs. Charles Schilling was taken to the Benedictine Hospital in Kingston on Wednesday.

Mrs. John Densinger of Tricor avenue is at Lindah's Falcon Manor, Stamford, Conn., where she will spend two weeks.

## Zabala May Go From Marathon To Films

Hollywood Movie Folk, Watching Race, Thrilled By His Profile



Hollywood was watching the finish of the Olympics marathon, and found Zabala's profile as handsome as his running style. The result may be a movie contract. He is shown at right being assisted from the field after his victory.



Juan Carlos Zabala, 120-pound Buenos Aires newsboy, is shown here at the start of the classic 26-mile marathon—leading the field here as he did at the finish. Behind him, in order, are Philino, of Italy; Banos, Mexico; De Bruyn, Germany, and Bricker, Canada.

## The Daily Cross Word Puzzle

ACROSS

1. Transparent

2. Thing

3. Bristol

4. Small

5. Grow old

6. City in

7. Oklahoma

8. Hair on

9. High, pointed

10. Repair

11. Leaf boat

12. Arabian

13. Liquor

14. Solitary

15. Automotive

16. Fuel, cooled

17. Twisting

18. Fortification

19. Biblical priest

20. Great seeds

21. Amorphous

22. Egyptian

23. Solar disk

24. Attractive

25. Press for

26. And so forth

27. Abbrev.

28. Narrator

29. Exclamation

30. Border on

31. Metal-bearing

32. Rock

Solution of Saturday's Puzzle

ACROSS  
1. Transparent  
2. Thing  
3. Bristol  
4. Small  
5. Grow old  
6. City in  
7. Oklahoma  
8. Hair on  
9. High, pointed  
10. Repair  
11. Leaf boat  
12. Arabian  
13. Liquor  
14. Solitary  
15. Automotive  
16. Fuel, cooled  
17. Twisting  
18. Fortification  
19. Biblical priest  
20. Great seeds  
21. Amorphous  
22. Egyptian  
23. Solar disk  
24. Attractive  
25. Press for  
26. And so forth  
27. Abbrev.  
28. Narrator  
29. Exclamation  
30. Border on  
31. Metal-bearing  
32. Rock

DOWN

1. Entertain by

2. Singing

3. Under a

4. Window

5. Half; prefix

6. Vigorous

7. Metal

8. Sum up

9. Distant

10. Adult boys

11. On the summit

12. Teller of

13. Falsehoods

14. Poem

15. Scandinavian

16. Measure of

17. Length

18. Render a song

19. Gushed forth

20. Straddle

21. Unity

22. Witness

23. Gushers

24. Musical in-

25. strument

26. Central part

27. Paria

28. Look after

29. Drug-yielding

30. Folds over and

31. sews

32. Employer

33. Scatter seed

## ACCORD.

Accord, Aug. 15.—Miss Kathryn Gazley, who had her tonsils removed at the Kingston Hospital last week, is getting along nicely.

Miss Marian Anderson, Marian East, Melvina Barley and Doris Miller returned home on Saturday from a few days' automobile trip to Washington, D. C., Atlantic City and Asbury Park, N. J.

The Millhook picnic will be held on Wednesday, August 17, in the Millhook grove near Accord. A hot dinner and supper will be served by

the Ladies' Aid of the Rochester Reformed Church. Refreshments of all kinds will be on sale. Useful and fancy articles will be sold. Good band music will furnish entertainment, while everybody enjoys visiting old friends. If it is stormy on Wednesday, the picnic will be held the next fair day.

Squirrels  
"Time," remarks a scientist, "flows both ways." Just like toothpaste, after a woman has used the tube once. —London Humorist.

## PRAISES SELECTION OF KAUFMAN FOR SURROGATE.

Editor, The Freeman  
Dear Mr. Editor:

I wonder if The Freeman will be fair-minded enough to let me praise a man who has been nominated by the Democrats.

Very seldom do I praise a man nominated by the Democrats of this state, but when the Ulster county Judge, personable endorsed George Kaufman for surrogate they surely named one of the strongest candidates they ever have had on their county ticket.

When one stops to think about it, there is nothing incriminating or inconsistent about George Kaufman running on such a ticket. For the surrogate is that class of all Democrats, one who spells his democracy with a small "d" instead of with the capital letter. He is that best of all Americans: An intellectual and the truest and largest sense of social aristocrat whom success and high position haven't spoiled; a man who truly loves his fellowmen, who delights in mingling with them on terms of bona fide good fellowship and intrinsic (not false) equality; that rare kind of man Kipling praises in his famous poem, "If," a man who, no matter how high he climbs, never forgets his old, humble friends—never loses the "common touch."

I have known George Kaufman since he was a schoolboy. Always he has been the same, a straightforward, honest, square-working American. Whatever the day's work may be, he applies himself to it with all the mental and physical vigor at his command. As surrogate his one aim ever has been to see that absolute and impartial justice was done. I have not to meet a lawyer or a politician who has had a case come before George Kaufman in surrogate's court, who challenged his ability, his wisdom, his courage, or his absolute fairness.

I solemnly propose regarding election contests. I am going to make a forthright prediction here and now for a chance, George Kaufman will be elected!

Thanking you for the use of your columns in which to praise a truly deserving public servant, I am  
ONE WHO ADMIRES GEORGE KAUFMAN.

## Slight Maladjustment

"The husband of mine is always tinkering around," said Mrs. Homebody. "He is a mechanical genius. Last month he took our automobile to pieces and repaired the engine, and had 16 pieces left over. But the car runs. And last week the cuckoo clock stopped. He took the clock to pieces and fixed it. It runs fine. The only trouble is that when the cuckoo calls the hours now it goes 'Co-cock' 'Co-cock' instead of 'Cuckoo'—Stray Stories.

## READER'S

## BROADWAY

## THEATRE

Telephone 1613.

Mr. Chas. J. Bryan, Gen. Mgr. Mr. Bert Gildersleeve, Res. Mgr.

MATINEES—ALL SEATS ..... 25c  
EVENINGS—Orchestra and Loge ..... 40c Balcony ..... 25c  
CHILDREN ALL TIMES ..... 10c  
Evening Prices Saturday and Sunday Matinees

TONIGHT, TOMORROW AND WEDNESDAY  
8 SHOWS DAILY—2:30, 6:45 and 9 P. M.

A THRILLING LOVE STORY, THE  
FINEST ROLE OF THE ONE AND ONLY



The strangest love story in the world—played as it can be played only by the screen's most thrilling star!

Based on the play by Luigi Pirandello

## AS YOU DESIRE ME

with MELVYN DOUGLAS,  
ERICH VON STROHEIM,  
OWEN MOORE  
Directed by GEORGE FITZMAURICE  
A Metro-Goldwyn-Mayer PICTURE

## ADDED FEATURETTES

LATEST NEWS EVENTS  
HOLLYWOOD HANDICAPS  
TOY TIMES—SOUND FABLES  
"SHINE ON HARVEST MOON"—Screen Song

## EXTRA TOMORROW NIGHT ONLY

THIS THEATRE TAKES PLEASURE  
IN ANNOUNCING

## LIVING MUSIC DAY

PRESENTING A CONCERT AT 9 P. M.

— BY —  
JACOB MOLLOTT and the  
BROADWAY THEATRE ORCHESTRA

THURSDAY AND FRIDAY

GEORGE BANCROFT

— IN —  
"LADY AND GENT"

## READER'S KINGSTON

WALL STREET. THEATRE TELEPHONE 271

Mr. Charles J. Bryan, Gen. Mgr. Mr. Bert Gildersleeve, Res. Mgr.

MATINEES, ALL SEATS ..... 25c CHILDREN ALL TIMES ..... 10c  
EVENINGS—FIRST 12 ROWS ..... 25c BAL. ORCH ..... 40c  
Evening Prices Saturday, Sunday, Holiday Matinees

## TONIGHT AND TOMORROW

LADY! Let Your Husband  
in on This!



He's sure to pick up some delightful habits from this man whose line the ladies like!

LESLIE HOWARD

George Grossmith  
Benita Hume  
Elizabeth Allan

## ADDED

CHIC SALE IN "HURRY CALL"  
TOM AND JERRY CARTOON—"RABBIT HUNTING"  
TRAVEL TALK—"EGYPT" LATEST NEWS

## EXTRA TOMORROW NIGHT AT 9 P. M.

THIS THEATRE TAKES PLEASURE  
IN ANNOUNCING

## LIVING MUSIC DAY

Presenting

A CONCERT BY

ROGER BAER AND HIS CUBS

WEDNESDAY, THURSDAY AND FRIDAY

## "RADIO PATROL"

With ROBERT ARMSTRONG  
JUNE CLYDE—LILA LEE—ANDY DEVINE.

## ORPHEUM

Tel. 824. THEATRE

3 SHOWS DAILY—2, 6:45 and 9  
SUNDAY and HOLIDAYS CONTINUOUS SHOWS

Children Anytime 10c Matinee All Seats 15c Evenings All Seats 20c

OUR COOLING SYSTEM NOW IN OPERATION

## TONIGHT ONLY

A mystery story of a potential hostess of a great city... where the currents of life are smooth or menacing... where doors are the veils that separate worlds.

AMAZING EVENTS  
MARK THE PASSING  
OF A FAMOUS  
OLD HOTEL.

PIGGY SHANNON

CHIC SALE  
"Merry a Ship"



TALLULAH BANKHEAD

"THUNDER BELOW"

ALSO

SLIM SUMMERVILLE

IN

"MEET THE PRINCESS"

LIVE BUSINESS MEN ADVERTISE IN THE FREEMAN



# Comptroller's Report On Co. Finances

(Continued from Page One)

As heretofore shown, the sheriff is entitled only to actual expenses and all mileage charges allowed are illegal as the board had not adopted the provisions of subdivision 15 of section 22 of the County Law. As an instance of the lack of care exercised in the audit of claims, it should be noted that the number of miles for which eight cents was allowed between Kingston and Plattsburgh was 250, 255, 270, 300 and 320. This shows an allowance for mileage for \$20, \$20.45, \$21.60, \$24 and \$25.60. The railroad fare from Kingston to Plattsburgh is \$5.

The total amount of mileage shown on the claims for transporting prisoners and others illegally allowed is \$375.84. Referring to the copy of claims as indicated alphabetically attention is called to the following:

A. Expenses for three days for two persons were allowed for taking one boy to industry.

B. Expenses for meals for five persons and lodgings for two persons were allowed for taking one boy to industry.

C. Expenses for meals for seven persons and two rooms were allowed for taking one boy to Rome. The sheriff stated that this claim was improperly prepared as to apparent number of persons but that the meals covered two days.

D. Expenses for meals for two persons and room for three persons were allowed for taking one prisoner to Dannemora.

E. Expenses for two persons were allowed for taking one prisoner to Dannemora.

F. Expenses of two persons were allowed for taking one prisoner to Dannemora.

G. Expenses of two persons were allowed for taking one person to Dannemora.

H. Expenses of three persons for three days were allowed for taking three prisoners to Dannemora.

I. Expenses of two persons were allowed for taking one prisoner to Dannemora.

It appears that the mere examination of the foregoing combined with specific knowledge of conditions and general knowledge of railroad fares would condemn the audit of the claims. In any event all the mileage allowed was illegal.

Duplications

Claim No. 159 audited and allowed on December 9, 1930, contained the items for conveying Samuel Polhemus set forth above and claim No. 176 audited and allowed on the same date contained the same items for the same service on the same dates with the amount "supper \$3.00" instead of "supper \$2.00" making the claim \$75.13 instead of \$74.13.

Duplicate allowance ..... \$75.13

Claim No. 159 audited and allowed on December 9, 1930, contained the following items:

"1930  
April 26—Arresting and conveying Sam Yellow  
Fare to New York city and return  
Breakfast \$1.75, Dinner \$3.50, Supper \$3.50, auto hire \$8, Room \$4.50 ..... \$21.25

Claim No. 176 audited and allowed on said December 9, 1930, contained the following items:

"1930  
April 26—To arresting and conveying Sam Yellow  
Fare New York city and return  
Breakfast \$1.75, Dinner \$3.50, Supper \$3.50, Auto Hire \$8, Room \$4.50 ..... \$21.25

Duplicate allowance ..... \$21.25

Claims for Transporting Insane

1930  
Jan 6—"To take Burt Styles to Middletown State Hospital  
Taxi to railroad fare \$9, four dinners \$4 ..... \$17.00

Mar 30—"To convey William Smith to Middletown State Hospital, to Middletown and return—3 dinners \$3, railroad fare \$9, Taxi \$2.15 ..... \$15.00

July 2—"Conveying Mike Zupski to Middletown—two dinners \$2.50, miles 102 at 8c, \$8.16 ..... \$10.66

1931  
May—"To convey John Blon-di to Middletown State Hospital—three dinners \$3.75, 136 miles, \$10.88 ..... \$14.63

1930  
Oct 8—"To take Paul Van Dyate to State Hospital at Middletown ..... \$10.40

1931  
April 27—"Taxi six hours to Middletown—Harris Williams, patient (Certified by Sheriff Smith) ..... \$18.00

The transportation of indigent insane persons to a state institution is a duty imposed on the persons in charge of the institution to which the insane persons are committed and the cost thereof is a charge against the state. (Mental Hygiene Law, Article V).

Claims for Services in Children's Court

1930—Claim 172 mileage Sc. \$ 5.60  
Claim 173 mileage Sc. 21.12  
Claim 174 mileage Sc. 69.06  
..... \$95.78

The allowance of this mileage is contrary to law as elsewhere shown.

Claims for Transportation of Defectives

Items in claim No. 174 audited and allowed on December 9, 1930 read as follows:

1930  
Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Sept. 13—"To take Ella Countryman to Batavia and Nellie Carney to Sonoma with two matrons:  
To six breakfasts at 75c at Cooksackville ..... \$ 4.50  
To six dinners at \$2 ..... 6.00  
To six suppers at 75c ..... 4.50  
Lodging, four people, \$2 each, Batavia ..... 8.00

Sept. 14—Four breakfasts at 75c at Batavia ..... 3.00  
Four dinners at \$1, Batavia ..... 4.00  
Four suppers at 75c, Walton ..... 3.00

Lodging, four people, \$2 each, Walton ..... \$9.00

Sept. 15—Four breakfasts at 75c ..... 3.00  
Four dinners ..... 4.00  
Lunches ..... 3.00  
To 724 miles ..... 57.60

..... \$108.60

Comment on the allowance of this claim is unnecessary if railroad fares and time are considered. However, it apparently took four people three days to take two girls to the places named in the claim and to return to Kingston. The mileage is illegal.

Claims of Ex-Sheriff Arthur Rice

Claim No. 2, audited and allowed January 10, 1930, reads thus:

"Board for the prisoner for the month of November—720 days at 45c per day \$324.00

Board for the prisoners for the month of December—660 days at 45c per day \$297.00

..... \$621.00

Aside from the question of the total illegality of the claim it also presents upon the exercise of the powers of audit by the board of supervisors because it is wrong in rate and not properly itemized even if the board was proceeding under the unexpired statute.

Claim No. 3, audited and allowed January 10, 1930, is for miscellaneous services and it contains items of mileage as follows:

Mileage at 10c per mile ..... \$ 55.00  
Mileage at 20c per mile ..... 493.60

Total ..... \$548.60

The mileage and its allowance is illegal.

In the claim last mentioned are items for drawing juries at sums allowed for \$15.00, \$30.00, \$10.00 and \$12.00 being a total of \$67.00, which is illegal.

Section 536 of the Judiciary Law reads in part as follows:

"The sheriff must, at least six days before the day appointed for holding the term, serve, upon each person named in the list, specified in section five hundred and twenty, personally, or by leaving it at his residence, with a written notice, to attend the term, except where such person resides more than five miles distant from the place where such term is appointed to be held; in which case such notice shall be served by mail at least nine days before the day appointed for holding the term. Said notice must be enclosed in a securely closed postpaid wrapper, registered, and demanding a return receipt, and that the letter be delivered only to the person addressed, and deposited in the post office where the sheriff's office is located."

Claims of Deputy Sheriff

Claim No. 157 audited on December 1, 1930, is in part as follows:

1930  
Sept. 24—Call by sheriff to Henry Miller at Marlborough \$5.00

No legal basis appears for the allowance of this claim.

Claim for County Attorney

1930  
a. Law books ..... \$119.00  
b. Diary ..... 7.50  
c. Substitute stenographer ..... 48.00  
d. Post office box ..... 2.00  
e. Ribbons for typewriter ..... 8.25  
f. Stationery ..... 41.15  
g. Repairing typewriter ..... 1.50  
h. Mileage (8c) ..... 4.80  
i. Dinners for self and chauffeur ..... 7.00  
j. Telephone (not toll charges) ..... 179.47

Total ..... \$417.17

In relation to all claims made and presented by the county attorney and audited and allowed by the County Board of Auditors, it should be recalled that the county attorney is not a county officer. (Matter of Dawson v Knox 231 App. Div. 490).

Under such conditions the actual expenses of an attorney might be a county charge but not such items as are shown above. The allowance of such items was illegal.

At a special meeting held on February 7, 1930, the board of supervisors passed an act entitled as follows:

"Act No. 2 of 1930. An Act amending an act passed by the board of supervisors on December 14th, 1908, prescribing the duties of the county attorney and fixing his salary, pursuant to the provisions of chapter 280 of the laws of 1907, to read as follows:

Thereafter is a reference to chapter 280 of the Laws of 1907, the act of the board of supervisors under date of December 3rd, 1908, a statement of the duties of the county attorney and the following:

"Section 2. Resolved, that the salary of such County Attorney shall be fixed by the Board of Supervisors by resolution and payable monthly by the County Treasurer of Ulster County; and be it further

Section 3. Resolved, that such County Attorney shall present to the Board of Supervisors, at its annual session, an itemized bill, properly verified, of his actual expenses and disbursements; together with vouchers therefor; and that said Board shall audit said bill for actual expenses and disbursements and thereafter cause the same to be raised, levied and assessed upon the real and personal property of the County of Ulster."

Such a resolution cannot contemplate furnishing law books, telephone services and other items for a private office.

Claims for Telephone

1930  
a. Telephone ..... \$ 63.30  
b. Telephone ..... 28.52

Total ..... \$91.82

a. The county paid these amounts for a telephone and toll charges for the private office of the clerk of the board of supervisors.

b. Claims for these amounts were paid for a telephone and toll charges in the residence of the jailor.

There is grave doubt as to the authority of the board of auditors to direct payment of claims for phones in the homes or private offices of county officers and employees.

Claims for Clerks in Office of Board of Elections

1930  
a. Eleanor F. O'Connor 1929—Jan 2 to March—3 weeks \$20 ..... \$180  
b. Margaret M. Quick 1929—July 14 to Nov. 29 weeks \$20 ..... 400  
c. James J. Murphy, Jr. 1929—Oct. 26 to Oct. 25 6 days \$5 ..... 30

S. B. Carle  
Work at election board ..... \$ 25  
Ethel Weber  
Work at election board ..... 35  
Marguerite M. Quick 1931—Dec. 1 to Dec. 21—4 1/2 weeks \$20 ..... 90

a. b. c. d. e. f. No authority for the employment of the foregoing was found in the proceedings of the board of supervisors. The allowance of the claims by the board of auditors seems to have no legal basis.

Claims for Cook at Jail

1930 salary (\$60 per mo.) ..... \$600.00  
Salary (\$70 per mo.) ..... 140.00

Provisions for cook (\$9 per mo.) ..... \$740.00

Board for cook (Jan. 1, 1930, to March 1, 1931—190.80

Total ..... \$1020.80

It will be recalled that the county paid the sheriff for feeding the prisoners in the jail on a per diem basis. The foregoing shows that the county also paid the sheriff for feeding a cook and also paid the cook a salary.

Perhaps comment on this might cause comical utterances.

The claims for the salary of the cook were presented by the alleged cook to the county auditors and allowed.

In the claims presented by Sheriff Smith were the items for provisions for the cook which were allowed by the county auditors.

For the board of the cook the following item appeared in a claim of Sheriff Smith, presented to the board of supervisors for audit and allowed: "Jan. 1, 1930, to March 1, 1931, Cook's board, \$190.80."

Although the claim is not itemized it appears to be at the rate of forty-five cents a day or the same rate charged and allowed for boarding prisoners.

For the year 1930 the board of supervisors made no provisions for the appointment of a cook at the jail. (County Law section 12 subdivision 5).

Under the illegal procedure of paying the sheriff for boarding the prisoners the practice of allowing claims for the salary of a cook, for his board and for extra provisions for his use is somewhat ridiculous. However, for the year 1930 all of the claims for salary, board and provisions for a cook at the jail were illegal. (County Law, section 12 sub. 5).

Claims for Clerk in Sheriff's Office

1930—Salary (\$20 per week) ..... \$400

For the year 1930 no provision was made by the board of supervisors for the appointment of a clerk in the sheriff's office and consequently the allowance was illegal. The board of auditors had no authority to allow the items and direct their payment to the sheriff. (County Law section 12 sub. 5).

Hospital Services.

Claim 153 audited and allowed on December 1, 1930, is for hospital and physicians services for Judson Tompkins ..... \$71.25

This claim is uncanceled. It is not signed by any county officer. Nothing on the record warranted its allowance.

Claim 154 audited and allowed on December 1, 1930, is for two days board in a hospital ..... \$8.00

This claim was certified by J. W. Foster, who is under sheriff, and attached to it is a printed form signed by the sheriff asking that one Fred Zates be admitted to the hospital for treatment.

There is nothing on the record that forms a basis for the allowance of this claim.

Claims of Sheriff

1930  
a. Claims telephone for undersheriff ..... \$51.18  
b. This is a further instance of the county paying for phones in private homes for which there does not appear to be any legal authority.

Claims of the Clerk of the Board of Supervisors

1930  
a. Telephone ..... \$81.30  
b. Stenographer ..... 98.45

..... \$179.75

a. Henry R. DeWitt, clerk of the board of supervisors, submitted for audit numerous claims. They contained items which read thus: Telephone for the board of supervisors."

These items the clerk claims to have paid instead of having the telephone company submit them for audit. The clerk, however, stated to one of the examiners that the items were the rent of a telephone in his private law office. This telephone, he stated was not used exclusively for county business but was used to conduct his private affairs.

There seems to be no doubt about the illegality of the allowance of such claims.

b. The items for stenographer's services were paid by the said clerk but there was no sub-vouchers to verify them as should be required by any auditing power.

Claims for Compelling Enrollment

a. Claim ..... \$39.00

A claim was presented by S. B. Carle for compelling the enrollment in 89 districts at \$1.00 per district. If this work is to be done so that the enrollment may be published it is the duty of the board of elections to perform it. There does not appear to be any law making the claim a county charge. (Election Law, section 92).

Claims for Engineering

a. Claim ..... \$25.00

This claim read as follows: To services engineering resolution on death of W. G. Geroldsek adopted by the Ulster County Bar"

..... \$25.00

b. Claim ..... \$25.00

This claim read thus: To engineering resolution adopted by the Bar Association in death of Amos Van Etten"

a. b. Nothing has been found that makes this claim a county charge. (County Law, section 240 and others).

Christmas Lighting.

1930 1931  
a. Claim ..... \$45.00  
b. The claim in 1930 was presented for audit by L. T. Post, treasurer of the business men's association. For 1931 the claim read "To the erection and installation of Xmas lighting as per agreement with Mr. Rowe." Mr. Rowe was a supervisor and an auditor.

It does not appear that these claims are a county charge. (Idem).  
Claims of Deputy County Treasurer.

1930 1931  
a. Claims ..... \$42.00  
b. These claims were for expenses for trips to Albany, seven for ten dollars each and one for twelve dollars. They were not itemized and merely read "trips to Albany."

Claims against the county should be itemized. (County Law, section 24).

Claims for Matron at Jail.

1930—Salary 1930 ..... \$300.00

A claim for salary of a matron for the year 1930 was audited and allowed although no provision had been made for the appointment of such an official.

Claims of Physicians.

1930  
a. Autopsy performed by Dr. B. F. Neal ..... \$25.00  
Assisted by Dr. J. Weirs ..... 25.00

This claim should have been allowed only in part. If the assistant named had a claim against the county he should have submitted an itemized, verified bill therefor.

Claim of Probation Officer.

a. Mileage (8c) ..... \$212.64  
b. Expenses to conference ..... 7.96

a. The mileage was illegally allowed as will appear in a discussion on mileage elsewhere in the report.  
b. No authority has been found for the allowance of this item. It does not appear that there was a complaint with section 77b of the General Municipal Law which requires previous authority of the board of supervisors to incur such an expense.

Claims of County Superintendent of Highways.

a. "For cost of paper, current and labor in blue print furnished and used in work of office of County Superintendent per attached forty-eight slips ..... \$174.26  
Less 15% as usual commercial profit ..... 26.14

b. "For professional services of self and assistant in making survey and map as directed by the district attorney of Ulster Co." (Parcels described) ..... \$94.50

a. b. It is probably well known to the auditing power that the person who submitted the claims containing the foregoing items was at the time of such submission a county officer. The claims should have been disallowed.

Copies of Tax Sale Advertised.

a. Freeman Publishing Company. "100 copies tax sale on ledger paper" ..... \$25.00  
"100 copies tax sale" ..... 25.00

a. These were copies of the published advertisement of the sale of property for unpaid taxes. (Tax Law, section 151).  
b. There is no legal requirement for this printing. Moreover, any person desiring the information could have obtained it by purchasing one of the newspapers in which the advertisement was published.

The items should not have been allowed.

Notice to Present Claims.

a. Publishing notices to present claims ..... \$ 9.62  
b. Publishing notices to present claims ..... 8.34

a. b. There is no statute requiring the publication of such notices and consequently the claims should not have been allowed.

Expenses.

a. "To expenses" ..... \$20.00  
b. The claim of Joseph F. Scott for examining certain properties to be acquired for rights of way contained ten charges of three dollars each which read as follows: "To expense on same."

Such a claim is not in the form prescribed by section 24 of the County Law. It is not itemized and hence should not have been allowed. Moreover, there is doubt that even if in form the claim could be allowed.

Claims Relating to Care of the Poor.

Claims of County Commissioner of Public Welfare.

1930 1931  
a. Mileage (8 cents) ..... \$78.80  
b. The following was audited and allowed: "June 22—To 27 meals and lodging ..... \$ 14.25  
Hotel bill at Alexandria Bay ..... 36.00  
Transportation—6 1/2 miles, 8 cents per mile ..... 50.78

..... \$100.97

a. For reasons given elsewhere in the report the allowance of mileage was illegal.  
b. As it does not appear that the provisions of section 77b of the General Municipal Law were observed before the alleged expenses were incurred, it appears that these items should not have been allowed.

Claims of Mary C. Doremus.

The following claim was audited and allowed:  
"Expense June 21-27 1931, at

attendance at conference ..... \$31.32

Hotel ..... \$14.00  
Mileage to Alexandria ..... 12.82  
Expenses miscellaneous—trips, meals, enroute, etc. .... 5.10

..... \$31.32

(One-half expense one-half to Kingston City)

b. Mileage (8c) ..... 8.24

a. Mary C. Doremus is not a county officer but even if she were such at the time of submitting the claim there was no legal basis for its allowance. It is like other claims submitted and criticized herein. There had been no compliance with section 77b of the General Municipal Law prior to the time of attending the conference.

b. The items for mileage were illegally allowed.

Claims of Accredited Herd Corporation.

1930 1931  
a. Testing cattle ..... \$14.00  
b. This work is done by a hired county veterinary and there is no reason known why the county should pay such items.

Claim of Official Interested in Contract With the County.

1930 1931  
a. Premium on bonds ..... \$105.13  
b. Claims for the purposes stated were presented by Girard L. McEntee & Son, audited, allowed and paid. Dwight McEntee at the time the claims were presented, audited, allowed and paid was a member of the firm that presented the claims. He was at the same time deputy county treasurer of Ulster County. The claims should have been disallowed.

Claims of Bookkeeper for County Home.

1930 1931  
a. Making annual reports of county commissioner to state ..... \$25.00  
b. "Service rendered during the month of for traveling expenses, notary fees etc." ..... 113.04

a. This is a duty imposed on the county commissioner of public welfare.  
b. In each year the total was made up of twelve claims of \$9.42 and in the words above. The claims were not properly itemized. (County Law, section 24).

Claims of Bertha Holmes.

1930 1931  
a. Allowance for clothing for child ..... \$55.00  
b. A claim for the money expended, if any, should have been submitted by the person who supplied the clothes for the child. The allowance was five dollars per month to a woman who was boarding a child and for such allowance no authority has been found.

Claim of L. L. Sagendorf.

a. "Trip to Batavia—Elia Countryman, (blind dog) 300 miles ..... \$ 45.00  
b. The allowance of the mileage was illegal for reason shown elsewhere.

Claim of Thomas Van Dusen, Welfare Officer.

a. Mileage (8c) ..... \$ 11.20  
b. The allowance of the mileage is illegal for reason shown elsewhere.

Claims of County Auditors.

a. James A. Simpson—compensation ..... \$ 500.00  
b. James A. Simpson—meals ..... 138.00  
c. James A. Simpson—transportation ..... 25.00  
d. Geo. H. Elwyn—compensation ..... 500.00  
e. Geo. H. Elwyn—mileage ..... 126.40  
f. Geo. H. Elwyn—meals ..... 42.65  
g. Jas. L. Rowe—compensation ..... 500.00

a. b. c. d. e. f. g. As shown elsewhere in the report, if these persons were a committee of the board they were not entitled to the compensation and mileage.

If they acted as county auditors they had no legal standing and were not entitled to compensation, mileage or expenses.

OFFICE OF SHERIFF

Wright J. Smith was elected sheriff in November, 1929, and assumed the duties of his office on January 1, 1930.

Compensation

The sheriff is entitled to an annual salary of \$3500, fees in civil cases and reimbursement for actual expenses. (Chapter 65 Laws of 1906 as amended).

Officers and Employees

The staff in the sheriff's office and their annual salaries are as follows: Undersheriff—Jas. W. Foster, \$2400; Jailor—Geo. B. Mayes ..... 1700; Night Jailor—John E. Haynes ..... 1700; Asst. Jailor—Henry O. Albrecht ..... 1400; Cook—Romana A. Sagendorf ..... 840; Clerk—Dorothy A. Schneider ..... 825

In the office of the sheriff are kept the following:

1. Small book used to record entry of prisoners at jail.  
2. Volume labelled "Jail Book".  
3. Volume known as "Jail Record".  
4. Card record of executions.  
5. Alphabetical record of executions received. Entered in book.  
6. Book containing a record of papers to be served.  
7. Volume known as "Attorneys' Account".  
8. Volume labelled "Cost Book".  
9. Record of services for the county—mileage.  
10. Card index of deputy sheriffs.

1. It is a pencil record of the entry of prisoners at the jail. The record is made by the person in charge of the sheriff's office when the prisoner is received. It contains the date of entry, the name, residence and occupation of the prisoner, the offense charged and various other information.

2. This volume is a record of prisoners copied from book number 1, described above. In columns it has the following and other information: date of entrance, age, sex, occupation, term of sentence, etc.

3. This is a record of executions showing the name of the defendant, the name of the plaintiff and the name of the attorney for the plaintiff, the amount of the execution and the amount of payments thereon.

4. In this is a list of executions containing the title of the action, the name of the attorney, date of the execution, date received, court, amount and how and when returned.

5. This is a record of papers received for service and contains the date received, title of action, date and nature of the paper, name of court, name of attorney and date of service.

6. This is a record of fees charged and received from attorneys showing the name and office of the attorney and a detailed account of the services performed.

7. This contains the name of the attorneys and the date of and the amount received. There was also a record of the amounts of these moneys deposited at various times.

8. This record is divided under the following:

a. Miscellaneous  
b. Court and jury  
c. Conveying prisoners  
d. Serving jurors  
e. Children's court  
f. Recaptulation  
g. Office accounts  
h. State comptroller  
i. This is a record of services in criminal proceedings and mileage.  
j. This is a record of the service of subpoenas with mileage.  
k. Under this heading there is record of the transportation of prisoners with mileage and expenses.  
l. This is a record of the service of jury notices with mileage and expenses.  
m. This is a record of the service of process issued by the Children's court.  
n. This is a summary of mileage, expenses, etc., and also amounts charged for board of prisoners.  
o. This is a record of cash disbursements. It is made from "expense slips".  
p. This is a record of money received from the state comptroller for transporting prisoners.  
q. This contains the name of the deputy, his address and the number of his badge.

Special Law

Chapter 65 of the Laws of 1906 as amended by chapter 688 of the Laws of 1910 and chapter 21 of the Laws of 1917, applies only to the office of sheriff in Ulster county.

A digest of the laws named above shows:

Section 1. The salary of the sheriff is fixed at \$3,500 payable quarterly and is not to be increased or diminished during the term for which the sheriff is elected or appointed.

Section 2. Such salary shall constitute the whole compensation of such sheriff for all services which he is required or authorized to perform, including the care and management of the jail and the persons therein confined and no other compensation, payment or allowance shall be made to him or received by him for his own use for any such services except the fees specified in section ten and the expenses and disbursements specified in section eleven of this act.

Section 3. All fees collected by the sheriff shall belong to the county except as specified.

Section 4. The sheriff before entering upon the duties of his office shall execute a bond in the penal sum of \$10,000.00, with three or more sureties or a bond of fidelity and surety company approved by the county clerk and filed in his office.

Section 5. The sheriff shall keep in his office a proper book or books showing all official service performed by him and the fees received therefor.

Section 6. The sheriff shall make quarterly a verified statement of fees belonging to the county and send it to the county treasurer and annually send a summary of said statements to the board of supervisors. When rendering the quarterly statement the sheriff shall pay to the county treasurer the amount thereof.



...who shall hold their office during the pleasure of the sheriff, but who shall receive no fee or compensation for any service rendered in any criminal action, matter or proceeding and said sheriff shall be responsible for all the official acts of each and every of the deputy sheriffs.

Section 10. In addition to his salary the sheriff is allowed to charge and receive fees in civil actions and proceedings except the charge for calendar fees which shall be collected by the sheriff and paid to the county.

Section 11. "The said sheriff shall be allowed and entitled to receive his actual expenses and disbursements going from and returning to his office, for serving warrants and subpoenas in all criminal proceedings, in serving jurors, in the transportation of prisoners, and for any other service he may be required to render in the discharge of his duties other than in civil causes and proceedings. Such disbursements shall be in full for any such service he may be required to render as such sheriff and the same shall be subject to audit and allowance by the board of supervisors of said county and when allowed shall be paid by the county treasurer."

Section 12. Any violation of the foregoing relative to fees is a misdemeanor.

Section 13. "The board of supervisors of the said County of Ulster shall at its annual meeting raise by taxation upon the taxable property of said county all sums of money necessary to carry out the provisions of this Act."

Section 14. "All acts and parts of acts inconsistent with this act in so far as the same may relate to Ulster county are hereby repealed."

**Under Sheriff.**

Section 131 of the County Law, among other things, states:

"Each sheriff shall, within ten days after he enters on the duties of his office, appoint some proper person under sheriff of his county, to hold office during his pleasure."

And section 132 of the same law in part reads thus:

"Every appointment of an under-sheriff \* \* \* shall be in writing under the hand and seal of the sheriff and filed and recorded in the office of the clerk of the county \* \* \*"

(See also section 9 of special law outlined above.)

On January 1, 1930, James W. Feeter was appointed a deputy sheriff and on the same day he filed an oath as under sheriff but there is no filed or recorded an appointment of him as under sheriff. On September 30, 1931, he stated to an examiner that he had not received a written appointment as under sheriff.

Relative to the appointment of an under sheriff the special law (Chapter 65, Laws 1906, sub. 9) merely states "The sheriff shall appoint an under-sheriff \* \* \* and thus the provisions of the County Law (section 131) are not inconsistent with the special law and appear to be applicable so far as a written appointment of a deputy sheriff is concerned."

In Curtis against Fay (37 Barbour, page 64) it was held that the appointment of a deputy sheriff can be proved only by the production of the original appointment in writing under the hand and seal of the sheriff and due proof of its execution. In this case a certified copy of the written appointment was held to be insufficient. There being no written appointment the tenor of office could not be proved. See also Bell against Reilly (14 N. Y. Weekly Digest, page 443) which holds the same as the case of Curtis against Fay.

It is evident that the appointment was not made in conformity to the law and thus the said James W. Feeter is not de jure the deputy sheriff.

**Deputies.**

Section 132 of the County Law in part contains the following:

"Such sheriff may appoint so many deputies as he may deem proper, not exceeding one for every three thousand inhabitants of the county; \* \* \* Every appointment \* \* \* of a deputy sheriff shall be in writing under the hand and seal of the sheriff and filed and recorded in the office of the clerk of the county; \* \* \*"

According to the federal enumeration of 1930 the population of Ulster county is 80,155. (Legislative Manual 1931, pp. 775).

It thus appears that the sheriff may appoint not more than twenty-six deputies. The records of the county clerk's office show that Sheriff Wright J. Smith has appointed at least one hundred and thirty deputies.

Under section 9 of the special law (Chapter 65 Laws 1906) it appears that:

"The sheriff may appoint such deputy-sheriffs as he may deem proper \* \* \*"

In view of section 14 of said special law that:

"All acts and parts of acts inconsistent with this act in so far as the same may relate to Ulster county are hereby repealed."

It should be considered whether or not the number of deputies that may be appointed is limited.

**Special Duties.**

Among other things section 132 of the County Law states:

"\* \* \* any person may also be deputized by any sheriff or under-sheriff by written instrument, to do particular acts. \* \* \*"

There are on file in the office of the county clerk appointments of eight persons as special deputies but what particular act or acts any of them was appointed to do is not set forth in the appointments.

The special law (Chapter 65 Laws 1906) section 9 states that:

"The said sheriff may also, in time of riot or other unlawful assemblies, appoint as many special deputy-sheriffs as may be actually necessary to preserve order and the peace of the people and protect property."

but the special deputies are not shown to have been appointed under this statute.

**Board of Prisoners.**

Attention is called to section 3 of the special law cited above which section is quoted as amended by chapter 21 of the Laws of 1917 in effect on February 26, 1917. On May 2, 1917, the provisions of this section were repealed by chapter 352 of the Laws of the year last above named.

The repeal occurred in this way.

County Law, relative to contracts by the board of supervisors with sheriffs for the board of prisoners, was repealed and section 93 of the County Law relative to food and labor for prisoners was amended to read:

"Prisoners detained for trial, and those under sentence, shall be provided with a sufficient quantity of plain and wholesome food, at the expense of the county; such food shall be purchased in the manner and subject to the regulations provided in this chapter." (County Law.)

The words underscored constituted the amendment and the said section 93 mentioned does not permit the boarding of prisoners by a sheriff on a per capita or other basis of payment by the county to the sheriff.

The said statute (Chapter 352 Laws 1917) contains the following:

"§3. 'All acts or parts of acts inconsistent with this act are hereby repealed including all acts and parts of acts contained in any local or special law.'

"§4. 'This act shall take effect immediately except that counties in which the feeding of prisoners is provided for by the payment to the sheriff of the county of a per capita amount for such feeding, may continue to provide for the feeding of such prisoners in the same manner, during the term of office of the present sheriff of such county.'

An examination of the records shows that at least since January 1, 1918, the payment to the sheriff of Ulster County for the board of prisoners was illegal.

It is thus evident that during the period since the date last above mentioned large sums of money have been illegally paid because since that date until the present time the law has been violated by paying the sheriffs for feeding prisoners.

**Knowledge of Illegal Procedure and Payments.**

Statements made to one of the examiners by the clerk of the board of supervisors leads to the conclusion that the illegality of the method of supplying food to jail inmates and the mode of paying for such food is known to the board of supervisors and several county officers and has been known to other county boards and other county officers for many years.

The clerk of the board of supervisors said that an unsuccessful attempt had been made to have a certain governor sign a bill reviving the special law which was repealed as set forth.

Knowledge of the illegal conditions in question is indicated by the extracts which follow next herein after.

**Extracts from Report on Inspection of Jail by State Comm. of Correction.**

In a "Report of Ulster County Jail," dated March 25, 1930, and marked "Filed December 2, 1930," H. R. DeWitt, clerk, there is found the following:

"The fee system is followed here, the sheriff being paid at the rate of 45 cents per day for food per inmate. The Board of Supervisors is aware that this system is no longer legal but they prefer not to make a change, it having been their experience in former days that sheriffs were inclined to be extravagant and wasteful when permitted to purchase food and charge the same to the county as provided by law."

"The fee system should be abolished and the sheriff permitted to purchase necessary food subject to strict audit by the board of supervisors."

This report does not appear in the printed proceedings of the board of supervisors although, as stated, it was received by the board.

Elsewhere in the report will be found a criticism of the claims paid the sheriff for board of prisoners.

**Fines Collected by Sheriff.**

In the years 1930 and 1931 the sheriff collected fines from prisoners after they had begun the service of a sentence. The amount of each fine collected was recorded by the sheriff, the undersheriff or others in the sheriff's office on the book which was a detailed account of the prisoner so far as his being an inmate of the jail is concerned.

It was, of course, the duty of the sheriff to pay these fines to the officials entitled thereto who were in some instances the supervisor of a town or the treasurer of the city of Kingston, depending upon the court that had imposed the fine.

A search of the records of the office of the treasurer of Kingston and of the office of the clerk of the City Court of said city and conversation with the deputy city clerk, the judge and the clerk of the said court failed to show that certain fines admitted by the sheriff's books to have been collected, had been paid to the city or to any proper officer thereof.

Hereinafter will be found a list of the said fines that so far as any record is known were not paid by the sheriff to proper authority. The sheriff had no receipts or other evidence of payment of these fines so it appears that he should prove what disposition has been made of them and failing proof of their proper disposition should pay them to the treasurer of the city of Kingston.

The following is a list of the fines in question showing the name of the prisoner, the date on which he was received at the jail and the amount admitted he paid or which was paid on his behalf.

**Sheriff's Office—Fines Due City Court.**

Date	Name of Prisoner	Amount Paid
June 15, 1930, James Sampson		\$ 10.00
July 15, 1930, Donald La Mount		28.00
July 15, 1930, Max Green		28.00
July 24, 1930, Matt Culley		5.00
July 25, 1930, Patrick Gallagher		5.00
July 28, 1930, Edward Wade		5.00
August 5, 1930, Daniel Collins		2.00
August 23, 1930, Wm. Ferry		1.00
Sept. 2, 1930, Henry Taylor		1.00
Sept. 23, 1930, Harry S. Smith		80.00
Sept. 23, 1930, Ben H. Jan-son		25.00
Oct. 2, 1930, Thomas A. Lynch		2.00
Oct. 3, 1930, Alex Dukes		25.00
		\$153.00

**Sheriff's Office—Fines Due City Court.**

Date of Name of Amount

Entry Feb. 11, 1931, J. C. Mac-Donald \$ 5.00

March 7, 1931, Irving Balu-son 10.00

March 7, 1931, John Wes-leski 10.00

March 16, 1931, Harold Sas-son 10.00

March 27, 1931, Mary Gould 23.00

March 27, 1931, Ethel E. Eddy 8.00

April 9, 1931, John Wit-kowski 1.00

May 11, 1931, Arnold Aru-yezin 3.00

May 23, 1931, John Hickert 3.00

May 24, 1931, Grover Troy 2.00

June 21, 1931, Anna Benja-min 3.00

July 7, 1931, Catharine West-brook 10.00

Since the examination was finished the fines have been paid to the city of Kingston.

**ORDERS OF THE COURT**

**Court Orders For Trial Jurors' Meals**

Subdivision 2 of section 42 of the County Law among other things provides that except where other provision is made by law, the expense of suitable food and lodging for a jury in a court of record, kept together either during the progress of a trial or after they return for deliberation, may be incurred by direction of the court, and the accounts therefor audited by the judge or justice presiding, shall be paid by the county treasurer upon an order of the court directing such payment, without audit or authorization by any other body or officer; and a certified copy of each of such orders shall be transmitted by the clerk of the court to the county treasurer.

During the period of this examination the county treasurer paid out the approximate sum of \$300.00 for meals furnished jurors by order of the court.

The predominance of such expenditures relate to meals served to trial jurors in civil cases.

It is the practice of the court when civil cases are being tried to direct the sheriff to provide meals for the jurors, but such jurors are not kept together. They are at liberty to abide their time as they individually see fit, until the court is reconvened.

In criminal cases the court directs the sheriff to keep the jury together under his charge and provide suitable food for them.

A question arises as to the pre-rogative of the court to authorize that trial jurors sitting in civil cases be fed at the expense of the county when it is deemed unnecessary to hold them together under the charge of the sheriff. Unless there is some express law empowering the court to incur such an expense, the liability for the cost of the meals furnished would fall upon each trial juror personally rather than on the county.

**Audit of Claims For Meals Furnished Jurors**

A search of the treasurer's, the sheriff's and the county clerk's records fails to disclose any claims for meals furnished trial jurors. From authoritative sources it is learned that no bills are rendered by those who furnished meals ordered by the court. It follows that no audit of such claims was made by the court as required by law.

Section 24 of the County Law requires that no bill against the county shall be audited unless it be made out in items and accompanied by a affidavit that the items of such account are correct, and that the disbursements and services charged therein have been in fact made and rendered, etc.

The courts have repeatedly ruled that no claim against a municipal corporation is obligatory upon or enforceable against such corporation until it has been audited and allowed by proper authority. (Osterhoudt v. Rigney, 98 N. Y. 222).

All claims against the county which are audited and allowed by the court comprise a part of the records of the county and should be filed as other claims are filed.

The failure of the court in not having claims for jurors' meals properly presented and to pass audit on the same has resulted in no loss of public funds. However, the provisions of the statutes should be faithfully followed by all public officers and the court as well.

**Orders of the Court Defective**

Examination of the court orders paid by the county treasurer, shows that one order is not signed by the presiding justice and the certification of the county clerk states that it is a "correct copy of the transcript filed in his office." (See order dated December 17, 1931; Marsh v. Chipp).

Other orders dated October 26, 1931, and December 10, 1931, for meals furnished jurors sitting in the case of "Samuel Dredt v. Clare Connelly and Ano" and "Anna Corbin v. Commercial Travelers Association" respectively were signed by J. H. Simpson, county clerk. The certificate of the county clerk attached to these orders state in each that it is a correct copy of transcript filed in his office.

The county clerk explains that he was in attendance at the court when the presiding justice directed the sheriff to provide noon day lunches for the jurors. That the justice left the city without signing the order on the county treasurer for payment thereof. That the claimant might receive payment, he took it upon himself to issue the order and a copy thereof, directing the payment of the amount claimed.

The order thus executed was of no force and effect, because the county clerk is not empowered by any provision of law to issue an order for payment of meals directed by the court. Such power is by express provision imposed upon the judge or justice presiding.

The county treasurer was without proper authority to pay out moneys on the unsigned order or the orders executed by the county clerk mentioned above.

Such orders are illegal and void, just as much so as if issued by the claimant himself.

The treasurer knew that he had no authority to pay these orders and that in assuming the responsibility of making payment thereof, he became personally liable to the county for the sums so paid by him.

his office in the county court house, Kingston, N. Y.

The permanent office force consists of the treasurer, deputy treasurer and stenographer.

At times when the volume of business requires temporary help, the same is authorized by the board of supervisors.

The operating expenses of the office for the fiscal years 1929-1930 and 1930-1931 as shown by the treasurer's accounts were as follows:

	1929	1931
Salaries	\$10,563.45	\$10,291.75
Expenses	1,965.35	1,439.04
	\$12,528.80	\$11,730.79

**Duties.**

The duties of the county treasurer are prescribed in Chapter 16 of the Laws of 1909 and acts amendatory thereof, and otherwise by the general laws of the State and ordinances of the board of supervisors.

**Compensation and Comment**

The annual salary of the county treasurer is \$6,500.00, payable in twelve equal monthly installments.

The books and records pertaining to the business of the office are kept by the deputy county county treasurer and stenographer.

The treasurer performs no work in connection with the keeping of accounts and records. The time devoted by him to the duties of his office is no more than may be required to sign the checks issued in payment of claims against the county, and other papers and documents as required by law. Frequently to suit his personal convenience not to visit the office, he signs a number of checks in blank to be filled out as occasion demands.

Obviously the position of county treasurer involves little service and small responsibility.

This situation is encouraged and made so by the consent of the board of supervisors which provides him with force appropriations and sufficient help to release him from giving his personal time and attention to discharging the duties imposed upon him by statutory provisions.

This custom is in a sense political. It does not apply to the present incumbent alone. It has prevailed for many years past. It is authoritative stated that a tacit understanding with county authorities exist whereby the treasurer may serve for one term and no longer. In view of this understanding, sufficient help is provided the treasurer so that he may be relieved of personally performing the major part of those duties required of him by law.

Sixty five hundred dollars per annum is an exorbitant sum of money to exact from the tax payers for a person to possess official title without rendering service of worth while value.

When a person is elected to public office and it be found that other business interests of his own demand the most of his time, or that he is neither by education or experience fitted to perform the duties of such office, it does not seem just to fair to the tax payers that the board of supervisors should exercise its powers to the extent of receiving such officer from the duties imposed upon him by supplying him with competent help, at the expense of such tax payers, to carry on the affairs of his office.

A better and more economic consideration of the interest of the people would oblige the treasurer to arrange his private matters or employ competent help at his own expense so that the business of his office would be properly conducted.

**Accounting Procedure**

The system of accounting for the financial transactions of the county recognizes cash receipts and disbursements rather than revenues and expenses. Consequently, the accounting scheme amounts to nothing more than a record by which the county treasurer may render a proper account of his trust as a receiving and disbursing officer.

Such methods of accounting procedure dissipate the possibility of comparing periodical expenditures or ascertaining unit costs of government. Appropriated funds on the one hand are charged with a considerable sum which represents expenditures belonging to preceding years and on the other hand are not encumbered with purchase orders and other contingent liabilities incident to the current year. Neither do the accounts show what the county owns or what are its capital liabilities.

It is therefore, infeasible to attempt to develop operating statements or a statement of assets and liabilities which are indispensable for efficient administration and such as every taxpayer may reasonably expect.

**Audit Procedure—County Treasurer's Books**

The correctness of the ledger accounts was determined (1) by summarizing the cash entries debit and credit, (2) summarizing the non-cash entries, debit and credit, (3) by comparing the total of the cash and non-cash debit summaries, and the total of the cash and non-cash credit summaries with the debit and credit of the trial balance summaries respectively.

The cash entries were proved by checking the same to their source, which in the case of special revenues was ascertained by certification from the state departments, and by receipts issued for other moneys paid into the treasury. In the case of tax revenues, by first proving the tax rolls and then summarizing the taxes collected and received. The monthly summary of cash received was compared with the amount entered in the ledger.

The disbursements were proved by checking the records of claims audited and allowed to the claims presented, then to the disbursement cash, and the monthly footing of the same to the ledger account thereof.

The accounts of the treasurer were found to be a correct record of transactions.

**Revenue Deficiency—Sheriff's Account 1931**

In comparing the certification of moneys paid over to the sheriff by the state on account of transportation of prisoners, with the amount thereof delivered to the treasurer, there appeared to be a deficiency of

\$291. The receipt stubs of the treasurer showed that no such sum had been paid in.

The sheriff's attention was called to the matter whereupon he delivered said sum to the treasurer on October 25, 1931.

**Appropriations**

Under subdivision 2 of section 12, County Law, the board of supervisors have power to audit all accounts and charges against the county and direct annually the raising of sums necessary to defray the same.

Section 10B of the County Law provides that the board of supervisors \* \* \* may by resolution determine to hold, in addition to the annual meeting, four regular quarterly meetings at which it may audit accounts and charges against the county which have been presented to the board and which shall have accrued. Whenever the board of supervisors shall have audited an account against the county at such quarterly meetings of the board, it shall certify the aggregate of all sums so audited and allowed to the county treasurer, and may authorize him to borrow upon the faith and credit of the county a sum of money necessary and sufficient to pay the claims audited and allowed by the board or by any authorized officer of the county. Such loan shall be negotiated for a period of twelve months and may be evidenced by a certificate of indebtedness.

This section relates to that class of claims for which the statutes make no express provision for moneys to be raised by tax in advance for their payment.

Section 242, County Law, provides that moneys necessary to defray county charges shall be levied in advance upon the taxable property in the several towns, in order to enable the county treasurer to pay such expenses as may become payable from time to time.

This section is identical with section 232 of the original County Law of 1892 and relates to that class of expenditures for which the board of supervisors was empowered to raise moneys in advance of their payment, such as salaries, principal and interest on bonded indebtedness, court and jury expenses and other purposes for which the law specifically authorizes funds to be raised in advance for their payment.

Pursuant to the provisions of this section, the board of supervisors directed that sums be raised by tax, in advance, sufficient to meet the estimated expenditures for all purposes, rather than for those specific purposes enumerated in the statutes, to be raised in advance.

The appropriations so authorized are set up on the books of the county treasurer by proper entry, although the attention was paid to the limitation thereof, for as expenses piled up in excess of the amount appropriated, the same were paid upon the certificate of the auditing authority from any funds available. The overdraft was made good either by additional appropriation to be financed by temporary loans, payable from taxes to be levied in the next succeeding year, or by appropriations provided for expenditures in the next succeeding year to cover the amount of such overdrafts defrayed by funds otherwise appropriated.

Assuming that the board of supervisors had jurisdiction to raise all sums in advance necessary to defray the current costs of government, there appears no statutory authority for exceeding the various sums appropriated or for authorizing raising the amount constituting the overdrafts either by county obligations or subsequent appropriations.

The board having no power, it follows that the treasurer was without authority to draw his check in payment of any order or warrant in excess of the sum originally appropriated or to issue a loan in anticipation of the next succeeding tax levy to meet the amount of any such overdraft.

It is stated that the charges comprising the overdraft were regularly audited and temporary loans authorized for payment of the same, as provided under section 10B, County Law, and it is further contended that the act authorizing the treasurer to expend money not exceeding the sums appropriated and raised by tax in the current levy, does not prohibit the board of supervisors from raising additional amounts on temporary loans to enable the county treasurer to finance expenditures in excess of the sum originally appropriated, as expenditures were not to cease when such appropriation was exhausted.

The forces of this argument cannot be sustained in view of the statutory provisions governing the audit, allowance and payment of claims against the county. The power of audit is given to the board of supervisors, and county auditors by subdivision 2 of section 12 and section 215 County Law respectively. The board is required to direct the raising of funds annually after audit. Notwithstanding the assertion that bills may be audited at any special meeting of the board under its special, and at quarterly meetings as provided by 10a County Law, no law is known which empowers the board to audit accounts at a special meeting, and inasmuch as the board has not determined by resolution to hold, in addition to the annual meeting, quarterly meetings to audit accounts which have been presented to the board which shall have accrued, the board is without authority to audit accounts and direct the raising of moneys for the payment except at the annual meeting.

There being no power to audit at special or quarterly meetings, it follows that no provision can be made for additional appropriations to be financed by temporary loans as prescribed by section 19 or 10b County Law.

The County Law, in express terms, prescribes the following plans for financing the claims, accounts and demands relating to the fiscal year.

(1) By raising funds in the annual tax levy for such charges as have been audited and allowed by the board of supervisors. (See subdivision 2, section 12, County Law.)

(2) By raising funds by county obligations for such claims, accounts and demands as have accrued and been audited at quarterly meetings of the board as prescribed in section 10A County Law.

(3) By raising funds in advance for the payment of estimated charges, incident to those purposes which are expressly provided by law to be paid from time to time during the current

year. (See section 242, County Law.)

Obviously it is discretionary with the board of supervisors whether plan No. 1 or No. 2 shall be adopted and dictating therewith the debts and liabilities incurred in a fiscal period.

If plan No. 1 is chosen, then plan No. 2 must be abandoned, or if plan No. 2 is adopted, then plan No. 1 must be relinquished.

Plan No. 3 is mandatory, but is correlated with either plan No. 1 or No. 2, and may be operated in conjunction with either of such plans.

**Comment.**

The accounting system is, in all its features, antiquated and worn out. It is like an old machine which produces but fails in comparative production. It needs to be replaced by something more modern with underlying principles of economic usefulness.

What is needed is a scheme of accounts that is adequate to the purposes of reporting the true financial standing of the county, and that will provide information and facts needed for a full and complete compilation of budget requirements, such as the exact standing of appropriations, what funds are available for allotment, what revenues have accrued and been collected, the cost of operations, and what fixed charges are to be met during the ensuing fiscal period.

A scheme of accounts which will provide such information both by funds and functional classification is absolutely essential for an intelligent preparation of the annual budget.

In these respects the Uniform System of Accounts prescribed by the State Comptroller answers every requirement. Its installation is urgently recommended.

**ANNUAL BUDGET**

**Comparative Costs of Government**

The total sum of appropriations provided for county expenditures as shown in the annual budgets for the past three years is as follows:

	1929	1930	1931
Budget of 1929 for expenditures in 1930	\$1,014,010.68		
Budget of 1930 for expenditures in 1931		1,173,522.56	
Budget of 1931 for expenditures in 1932			1,766,076.50

The total assessed valuation of property subject to taxation to meet the expenditures of such appropriations is as follows:

	1929	1930	1931
	\$60,185,118.00	64,032,106.00	64,282,265.00

By comparing the amount appropriated for expenditures in 1930 with the amount appropriated for expenditures in 1932, it is obvious that the annual cost of government has increased in the total sum of \$750,066.12 or in the total sum of 1.17 per cent.

This striking jump in the annual cost of government results from the lack of economic grasp to see through to those essentials which should be applied to financial planning, from non-adherence to appropriation control, from authorized supplemental appropriations and from expenses forced on the county by legislative enactment.

**Expenditures for Capital Outlays**

An analysis of the "budget" among other things clearly indicates inefficient financial planning. Capital outlays constitute expenditures for projects from which benefits accrue to the future. When such projects are authorized their payment should be met by the proceeds of bond issues, the burden of which may be placed upon those later benefited.

The provision made to meet the cost of acquiring property for the county tuberculosis hospital and for the construction, furnishing and equipment of the same, furnishes an example of the manner of financing capital improvements.

In the month of April, 1927, the board of supervisors decided to build a county hospital and authorized the purchase of a site therefor, cost of which was \$12,000. This amount was raised by tax in the levy of 1927.

No action appears to have been taken by the board for the construction of the hospital until three years later, when on the eleventh day of March, 1930, contracts in the sum of \$213,494 were awarded for such construction.

Such amount was authorized to be raised by the issuance of certificates of indebtedness "to be divided equally in amount as may be" payable in installments as follows: March 1, 1931, March 1, 1932, and March 1, 1933. (See Resolution B. of S. March 11, 1930).

Contrary to the provisions of this authorization \$150,000 was loaned into the levy of 1930, and \$75,000 into the levy of 1931. The excess for extras in the sum of \$11,506 does not appear to have been authorized.

In addition to these sums \$13,099 was authorized in 1931 for the construction of nurses' quarters, \$14,000 for the construction of a water tank and water supply, and \$10,000 for the construction of roads in the hospital grounds. The cost of each of these projects was financed by certificates of indebtedness to be paid by moneys raised in the levy of 1931.

Thus the tax levies of 1930 and 1931 include items for capital outlays relating to the county tuberculosis hospital of \$150,000 and \$129,508 respectively.

Without entering into discussion relative to the disregard of the provisions of the resolution providing for moneys to finance the tuberculosis hospital, or the questionable legality of issuing temporary loans payable in anticipation of taxes, it is manifest that the board of supervisors gave small consideration to those who are obliged to foot the bill. Had it embraced sound business method when it was decided to construct the hospital by properly ascertaining the cost thereof, and then provided for the payment of such sum by sale of an authorized bond issue, the payment of the principal of which would be spread over a term of at least fifteen years, the taxpayer would not have been so severely pressed.

Had this policy been adopted, not to exceed \$22,000 would have been raised in the levies of 1930 and 1931 to \$506.00 respectively.

Again take the cost of construction and maintaining highways as

provided by section 320b of the Highway Law.

The statement prepared by the county superintendent of highways for county roads to be constructed and maintained during the fiscal year of 1931 as approved by the board of supervisors and the state superintendent of public works, shows the total estimated cost thereof to be \$233,000.00. The revenues received applicable to such cost of construction are as follows:

	Amount
State Appropriation	\$ 49,102.40
Motor Vehicle Fees	9,587.97
Motor Fuel Fees	139,270.19
Miscellaneous Revenues	3,009.00
	\$291,231.56

To be raised by tax, \$342,468.44

Assuming that the program of construction is to be continued, provision should be made for financing the same by other means than by raising such a large expenditure in the current tax levy.

The life of the county roads under the present construction specifications is estimated to be from fifteen to twenty years. Assuming the life to be at the minimum of fifteen years and providing the cost be spread over a term of ten years in equal installments, the burden of taxation would be greatly lessened, and approximately \$34,000.00 would be raised in each annual levy rather than \$342,468.00 in one levy.

This could be accomplished by authorizing the county treasurer to borrow such sum as may be required in anticipation of the proceeds of bonds to be issued as provided for in sections 320a and 320b of the Highway Law, the principle of which would require annually in ten equal installments.

While discussing the inadvisability of encumbering a single tax levy with the annual cost of permanent improvements, it may be well to call attention to the purchase of rights of way for which it is the practice to raise money in the current tax levy.

The rights of way purchased in the fiscal years of 1930 and 1931 amounted to the sum of \$133,086.08 and \$284,857.28 respectively.

Subdivision 6, section 12 of the County Law authorizes the board of supervisors to borrow money for the purchase of real estate.

The purchase of rights of way is closely related to highway construction. The maps show that the proposed county road system, showing rights of way must be acquired to carry out the plans of road construction, and it is also required that rights of way be purchased for state road construction within the county. Such purchases are an integral part of the construction of highways.

It is suggested that the mounting costs of rights of way be added to and made a part of the bonds issued for highway construction, that the total of annual expenditures therefor may be paid annual installments in the same manner outlined for highway construction above mentioned.

The county officials arrogate to themselves credit of keeping the bonded indebtedness of the county down to the comparative lowest figure of any county of the state. They refer with expressions of pride to the policy of the county to annually reduce the same.

When it is known that the bonded debt of the county is kept free from any addition thereto by so financing the annual expenditures that the heavy costs of permanent improvements constructed any year are forced into the tax levy of that year, thereby placing an extraordinary and intolerable burden upon the public, there appears to be cause for criticism rather than praise.

If this method of financing were applied to the industrial and utility world it would soon result in financial embarrassment and disaster.

The board of supervisors should employ every resource to furnish the best plan for tax regulation—a plan essentially devoted to the interest, convenience and accommodation of the investor, who is primarily the tax payer since he is liable for all money that government spends.

**BUDGET OF 1931 FOR EXPENDITURES OF 1932**

**General Information.**

Although there appears to be no law enabling a board of supervisors to raise in advance moneys to defray current expenditures, except for specific purposes provided by law, the board, acting under section 242 of the County Law have annually prepared a so-called "budget" in which it appropriates funds covering the expenditures for all county charges, which are raised by tax in advance of the payment thereof.

A budget statement if properly prepared should show the amount of contemplated expenditures for every purpose of government for a given period, and the anticipated revenues to balance such expenditures.

Analysis of the county budget for 1931 shows it to be an incomplete statement of the necessary expenditures for the ensuing year, and the available revenues to meet the same.

In its essential aspect it appears to be that is the appropriations are obvious and so that disbursements will be kept within the limits thereof. The basis of fixing the appropriations is the amount expended for each purpose in the preceding year as shown by the accounts of the county treasurer. (See schedule 6).

If some purpose arises which has not heretofore been accounted for, the appropriation is thereby given. It cannot be found that any appropriation in the 1931 budget is supported by a detailed statement of positive information relating to necessary expenditures.

Furthermore, although the appropriations appear on their face to be negative in character, the practice of prior years shows that when any appropriation is consumed, payments are continued by appropriating general funds moneys which are replenished by including the overdraft in the next succeeding budget.

It is also the practice in some instances for the board of supervisors to authorize the issue of temporary loans to cover appropriation overdrafts, the same made payable in anticipation of the next ensuing collection of taxes.

The "budget" form gives no classification of expenditures by governmental activities, neither does it

OFFICE OF  
THE COUNTY TREASURER  
General Information  
The county treasurer maintains



differentiate expenditures so as to distinguish capital outlays, fixed charges and current expenses. (See schedule 26).

#### Deferred Charges and Temporary Loans.

At the close of business October 31, 1931, the accounts of the county treasurer showed appropriation overdrfts in the total sum of \$109,367.52, and liabilities in the form of temporary loans in the sum of \$758,999.09 as follows:

Overdrafts.	
County treasurer	\$358.23
County judges	166.69
Tuberculosis hospital	27,524.58
Indigent hospital	56,352.55
Rights of way	29,595.79
Road No. 313	22,274.92
Road No. 550a	432.71
Homes	473.25
Interest	2,315.33
Redemptions	57.73
Old Age Relief	5,774.42
<b>Total</b>	<b>\$209,567.52</b>

Temporary Loans.	
Rights of way	\$100,000.00
Maintenance of county roads	60,000.00
Contribution to county roads	180,000.00
Snow removal	25,000.00
General purposes	300,000.00
Old age relief	25,000.00
Nurses' home	19,000.00
Rights of way	30,000.00
Water system-Tuberculosis hospital	14,000.00
Board of Child Welfare	5,000.00
<b>Total</b>	<b>\$758,999.09</b>

In the month of November, 1931, the following temporary loans in the total sum of \$134,000.00 were issued in anticipation of the tax levy of 1931.

Bridges appropriation	\$59,800.00
Public Welfare appropriation	10,000.00
County roads overdraft	25,000.00
County roads 276 appropriation	40,000.00
<b>Total</b>	<b>\$134,800.00</b>

The liquidation of these overdrafts and obligations, amounting to the total sum of \$1,093,367.52 is provided for in the budget of 1931. Attention is called to the following temporary loans enumerated above:

Construction of county roads	\$180,000.00
Construction of county roads	25,000.00
<b>Total</b>	<b>\$205,000.00</b>

The loan of \$180,000 includes the sum of \$91,880 which constitutes an overdraft of appropriations expressly made for the construction of certain county roads in 1930. This overdraft and the discussion thereof will be found in this report under title of "County Superintendent of Highways."

The loan for \$25,000 relates to an overdraft of \$75,000 of appropriations granted for specified roads constructed in 1931. A temporary loan for \$25,000 was authorized to pay a part of this overdraft.

When the certificates for such loan was presented to one of the local banks, it was unfavorably passed upon and a loan was refused.

This certificate recites that it is issued to "defray the county of Ulster's contribution to the county road fund pursuant to section 320B of the Highway Law, for the construction of county roads in the said county of Ulster as levied and assessed under a resolution passed by the board of supervisors on the 24th day of November, 1931."

The preamble to such resolutions states that the appropriations made for certain highway projects were exceeded by the superintendent of highways, and that the county treasurer has paid such overdrafts from funds otherwise appropriated, and that the "board of supervisors" do hereby ratify, approve and confirm "the overdrafts in excess of the sums appropriated."

The resolution fails to authorize the county treasurer to borrow the whole or any part of the amount of the overdraft.

The courts have repeatedly ruled that a municipal corporation is not bound by contracts made by its officials without authority since the doctrine applies that an agent who exceeds his authority binds himself personally and not the principal.

An ultra vires contract made in behalf of a municipal corporation by its duly authorized officers will not be enforced against the corporation after it has enjoyed the benefits thereof.

McDonald v Mayor etc.—68 N. Y. 23.

Hodges v City of Buffalo—2 Denio 110.

Commercial Bank v Rochester—42 Barb. 458.

In Hodges v City of Buffalo, 2 Denio 110, the plaintiff insisted that, though the city had no express authority to make the expenditure, yet the claim could be satisfied on the ground that the plaintiff having furnished the materials, the corporation received consideration and was bound to pay, although the engagement was made without legal authority.

The court in this case said: "It is said to be analogous to be a subsequent ratification by a corporation of the unauthorized act of its agent. I cannot concur in this view of the case. The doctrine referred to assumes that the principal had power to confer the requisite authority in the first instance. It cannot be maintained that a corporation can by subsequent ratification make good an act of its agent which it could not have directly empowered him to do."

It is well established that a tax levy in order to be valid must be for some public purpose. An attempt to compel the taxpayers of the county to pay a charge properly resting upon an individual is an arbitrary and unauthorized exercise of power. It would be taking private property for private use and in no proper sense could be regarded as taxation.

An attempt on the part of the board of supervisors to levy a tax for highway appropriation overdrafts under the pretense of its having ratified, approved and confirmed the same, does not make the county liable and acts to invalidate such levy of taxes.

In another part of the report the legal status of this and other temporary loans enumerated above are discussed in detail.

#### Revenue Estimates.

The anticipated revenues credited to the total sum of the "budget" appropriation consists of amounts levied against towns and the city in the aggregate total of \$58,718.26. (See schedule No. 6).

Looking at the ledger accounts of the county treasurer for the year 1931, the unexpended balance of appropriations and the available revenues at the close of the fiscal year are recorded as follows:

#### Unexpended Balances.

Public Welfare Commission after outstanding warrants are credited	\$333.21
Indigent commitments	321.40
Soldiers and sailors	31.00
Superintendent of Highways	934.56
Tuberculosis Hospital, Indigent	5,856.42
County truck	87.97
Tax Sale expenses	4,559.71
Redemption advertising	847.14
Return school taxes	201.12
Court and Jury	3,634.54
Blind Relief	2,262.00
Crippled Children	2,735.54
Highway maintenance	2,258.84
<b>Total</b>	<b>\$24,959.45</b>

#### Current Revenues.

Marriage Licenses	\$717.00
County clerk's fees	12,135.05
Carry concealed weapons	550.50
Real estate licenses	374.50
County treasurer's fees	2,574.49
<b>Total</b>	<b>\$16,361.54</b>

Due from State on account of old age relief, expense 23,328.20 |

Old age relief, administration 1,489.79 |

**Total old age relief** **\$24,817.99** |

**Aggregate total** **\$66,148.93** |

The general fund showed a balance of \$143,935.37, which amount is encumbered in the appropriation sum of \$43,000.00, leaving an available balance of \$100,935.37.

Total available funds \$159,145.35 |

The unexpended balances of appropriations are treated as continuing appropriations, which permits a greater expenditure than is fixed in the "budget" statement.

The available revenues are transferred at the close of the year to the general fund, providing a larger spending power for purposes which may be determined from time to time by the board of supervisors.

The unexpended balances of appropriations of the prior year, the available revenues accumulated in the prior year, revenues due in the prior year and payable in the current year, and the surplus of the general fund are in that category of assets which should be budgeted to reduce the amount which is to be raised and levied by tax.

Obviously the board of supervisors should have taken cognizance of these pertinent deductions in compiling the "budget," thereby reducing the amount to be raised by tax in the total sum of \$228,563.71 rather than by \$58,718.26 as shown in the budget statement.

#### Reduction of Taxation.

From the foregoing remarks on financing the fiscal affairs of the county, the failure to include certain available assets for tax reduction and the budgeting of temporary loans, which because they are tainted with illegality cannot be properly considered a liability of the county, it is plain that the sum of money raised by tax to balance the budget is much larger than was actually required.

The following summary shows in what amount the sum levied, viz \$1,707,353.44, could have been reduced had the board of supervisors exercised more forethought in financing the affairs of the county and more consideration in developing the budget expenses and revenues.

Loans which are not a debt of the county \$116,880.00 |

Accrued interest of such loans at maturity 6,850.00 |

Available fund assets 167,145.00 |

**Total sum of positive deductions** **\$290,875.00** |

Had capital outlays been financed by bond issues a further deduction would have been effected in the total sum of approximately \$658,000.00 |

**Possible deductions** **\$948,875.00** |

Deducting the positive amount set forth above the amount levied by tax would have been \$1,146,483.44 and deducting the possible amount set forth above the amount levied by tax would have been \$758,483.44.

**Comment.**

The annual "budgets" as a perfected program to finance the governmental activities of the county or as an instrument of appropriation control are dismal failures.

The appropriations set forth in the budgets of the past three years are positive only as to the extent of providing means of replenishing funds otherwise appropriated, funds which had been diverted in the prior year to meet appropriation overdrafts or additional appropriation authorized by the board of supervisors.

As to the determination of those sums appropriated for the current cost of government, official impression seems to have been substituted for authoritative information relative to essential government requirements. No detail records of the county showing the standing of its finances at the close of the fiscal year appear to have been consulted, no primary or final estimates of the various spending agencies of the county were submitted for review and consideration and no financial policy was adopted in respect to the expansion or contraction of governmental activities.

Naturally such irrelevant and faulty procedure resulted in a fumble of devices and even questionable kind in order to enable the county to meet its fiscal demands.

The practice of such methods, coupled with failure to establish a plan of sound financing, has proved very costly to the taxpayers.

and suggests the compelling need of administrative officers being provided with explicit information needed to forecast perfect budget requirements and the determination of public policies.

#### COUNTY SUPERINTENDENT OF HIGHWAYS.

Office and Employees.

The County superintendent of highways maintains his office in the Van Buren building, corner of John and Crown streets, Kingston, N. Y.

His office force consists of one secretary, one bookkeeper, one stenographer, and four clerks.

The mode of appointment, the number of employees, the term of office, the salaries and manner of payment of each office force, the salaries and manner of payment of such office force is fixed by the board of supervisors, except in the case of two clerks recently employed, whose salary appears to have been fixed by the superintendent of highways under a resolution of the board of supervisors which reads in part as follows: "That the employment of said additional laborers shall be at such wages as shall be fixed by the county superintendent of highways, not to exceed \$3,000.00 for the calendar year."

It was not contemplated that persons to be employed under this resolution were to perform labor work, but were to do work of a clerical nature. The word laborer was ostensibly incorporated in the resolution to evade the necessity of competitive examinations, since all clerks then in the highway office were employed under the provisions of the civil service law, competitive class. Section 14 of the civil service law provides as follows:

"The competitive class shall include all positions for which it is practicable to determine the merit or fitness of applicants by competitive examination, and shall include all positions of whatever functions, designations, or compensation in each and every branch of the classified service, except such positions as are in the exempt class, the noncompetitive class or labor class."

As conditions now exist the county treasurer is without authority to pay the salary of the above mentioned clerks upon the warrant of the superintendent of highways. It is urgent that action be taken to remedy matters so that such clerks may be legally employed and compensated for their services. This may be done by appointing the incumbents provisionally pending the making of an eligible list of the civil service commission, as provided in subdivision 1, section 15 of the civil service law.

The books and records kept in the office of the superintendent of highways are as follows:

Journal, ledger, voucher distribution journal and warrant book.

Purchase order record, time record and daily time reports.

The accounting plan is as follows:

Purchases of material, supplies and equipment are made direct and orders in duplicate are issued therefor; one order goes to the vendor and one is filed in the highway office.

Proof of delivery is made out on forms provided for that purpose and certified by the person receiving the articles ordered.

Claims for things purchased are checked against the order and delivery relating to the same, attached to a jacket form on the cover of which is recorded the number of claim, the vendor's name, date of invoice, amount of claim, amount allowed, appropriation chargeable, and the approval for payment by the county superintendent. The form also has a printed affidavit to be executed by the vendor.

Warrants are drawn on the county treasurer ordering payment to the named vendor for the amount of the claims allowed. Such warrants are made payable at one of the designated banks of the county.

All expenditures are journalized and posted and posted in the ledger to the account chargeable. The jacketed claims are forwarded to the county treasurer for audit.

Obviously the book accounts are a duplication of those required to be kept by the county treasurer, and provides no information other than can be obtained from the county treasurer's records.

#### Method of Paying Claims.

Unauthorized.

The scheme of delivering warrants to vendors drawn upon the county treasurer, and made payable at a designated bank, prior to the audit of the claims relating thereto, does not comply with the law and also acts to confuse the accounts of the county treasurer.

A claim is not a county charge until proper audit is made of the items thereof.

It follows that the payment of a claim prior to audit is illegal.

The county treasurer under 320a of the highway law is made the auditor of bills contracted by the county superintendent. Furthermore, the county treasurer, if in doubt about the validity of a claim approved by the county superintendent, would be within his rights to withhold payment until he had made an investigation of such claim. (Eastern Rock Products Inc v Meyer 137 Misc 555).

By section 142 of the County Law the county treasurer is the receiving and disbursing officer of all moneys belonging to the county.

The designated bank has no authority to charge against any moneys on deposit warrants in the form issued by the superintendent of highways. In consequence the bank presents all of such warrants to the county treasurer who draws a check to pay the amount of the same and charges such sum against the proper appropriation.

The method of payment acts to confuse accounts. (1) as no check drawn by the treasurer mentions the name of the claimant (2) that the appropriations chargeable seldom if ever show the total expenditures, because such charges represent only the warrants which have been presented to the bank for payment.

To correct this improper and corrupt method of paying claims, the warrant form should be changed so as to provide a space for the county treasurer to accept the order for payment and make it payable at such bank as he may designate. The warrants in such forms would then be delivered with the claims to the

treasurer who after audit of the same would attach his signature to the checks and direct their delivery to the person entitled to the same. The warrant checks by this plan would be charged against the proper appropriation, and when such warrant checks are presented to the bank the amount of the same would be charged against the depository account of the treasurer.

#### Highway Accounts.

During the year 1930 the county treasurer kept a County Road Fund account termed "State Aid Fund for County Roads" but no subsidiary account showing expenditures relating to projects for which funds were specifically appropriated for certain enumerated roads.

The superintendent of highways, however, kept account of his expenditures chargeable against the appropriation for each road separately to be constructed or improved according to the project statement.

The project statement of roads construction and improvement for 1930 which was approved as required by subdivision 7 of section 320B of the Highway Law, appropriates money for such purposes as follows:

Project No.	Road No.	Amount
1	50	\$18,000.00
2	51	66,000.00
3	52	72,000.00
4	53	31,000.00
5	54	63,000.00
6	55	11,000.00
7	56	70,000.00
8	57	45,000.00
9	58	32,000.00
10	59	35,000.00
11	10	12,000.00
12	8a	15,000.00
13	23a	15,000.00
14	60	12,000.00
15	61	25,000.00
16	14	
17	62	5,000.00
<b>Total</b>		<b>\$528,000.00</b>

The total amount expended on account of these projects during the year as per the county treasurer's books was \$517,491.30.

The total charges against the various appropriations as per the superintendent of highways' books amount to \$527,340.08 or \$9,848.78 in excess of the county treasurer's records.

The audit of the superintendent of highways accounts shows that the sum of \$47,190.38 for use of county trucks was charged against the road appropriations, whereas the actual amount paid from the road appropriation was \$37,311.60.

In order to adjust the difference between the county treasurer's and the superintendent of highways' accounts, a warrant for \$9,848.78 should be drawn on the county treasurer against the County Road Fund, and the same credited to the Truck and Machinery account.

#### Appropriation Overdrafts 1930—\$92,466.84

The charges against the separate projects for 1930 as indicated by the superintendent's accounts disclose unexpended balances and overdrafts as follows:

Project	Road	Unexpended Balances	Overdraft
1	50	\$	\$3,636.80
2	51		13,286.48
3	52	22,371.21	
4	53		2,628.58
5	54	19,581.11	
6	55	2,282.32	
7	56	32,710.75	
8	57	2,253.16	
9	58		18,545.43
10	59		4,515.02
11	10		4,550.37
12	8a		27,164.10
13	23a		6,333.00
14	60	4,806.03	
15	61		9,445.39
16	14		4,361.67
17	62	4,622.18	
<b>Totals</b>		<b>\$93,126.76</b>	<b>\$92,466.84</b>

No amendment was made to the original project statement by which additional appropriations were made to finance the above mentioned overdrafts and no authority was given by the board of supervisors or approval by the state department of public works to transfer moneys appropriated for one project to meet the excess expenditures of another project.

The superintendent of highways in his annual report for the year 1930, dated March 31, 1931, explains the aforesaid overdrafts, which reads as follows:

"During the construction period in the fall of 1930, I was with the head of the public works department, requested by the President of the United States, and the Governor of the State of New York to provide for and continue work of a public nature which would be consistent with other appropriations made by governing bodies, and therefore in order that the men employed in the department might be kept employed as long as possible, I, in some instances, exceeded the amount appropriated on certain projects. . . . The total amount expended however did not exceed the total amount of appropriations as fixed by your honorable board, and it is therefore necessary in order that the account of that there be appropriated from the county road fund, the following amounts:

Project No. 1	\$2,444.86
Project No. 2	12,307.58
Project No. 4	2,668.58
Project No. 9	16,039.42
Project No. 10	4,515.02
Project No. 11	4,550.37
Project No. 12	27,164.10
Project No. 13	6,333.00
Project No. 15	9,445.39
Project No. 16	4,361.67
<b>Total</b>	<b>\$1,830.00</b>

It is noted that the request for appropriations to provide for overdrafts is less than the actual overdraft in the sum of \$586.34, which is accounted for by certain sums having been charged off which relate to overdrafts on other projects showing credit for the proceeds of sale of material pertaining to one or more projects.

In response to the above request the board of supervisors passed the following resolution March 3, 1931:

Messrs. Avery, Danaberrre and Wilkin offered the following:

1. Whereas, the County Superintendent of Highways has prepared a map showing a proposed county road system for the County of Ulster, to be constructed with

money from the County Road Fund and all other moneys or funds available for that purpose, which said map was duly approved by the board of supervisors on the 2nd day of December, 1929, and also duly approved by the Superintendent of Public Works of the State of New York on the 8th day of December, 1929, a copy of which county road map has been duly filed with the Department of Public Works of the State of New York, the County Clerk of the County of Ulster and the County Superintendent of Highways of the County of Ulster, in pursuance of Section 329-b of the Highway Law; and

2. Whereas, the County Superintendent of Highways of the County of Ulster has prepared a statement, under the provisions of Section 329-b of the Highway Law of the State of New York, showing county roads set forth on said map referred to in Section 1 of this resolution, constructed during the year 1930, and the County of Ulster, which said statement shows the location of the proposed roads, the total mileage thereof and other details required by said Section 329-b of the Highway Law, which said statement bears date March 2nd, 1931, and is on file in the office of the Clerk of the Board of Supervisors of the County of Ulster, reference to which statement is hereby made with the same force and effect as if incorporated herein; and

3. Whereas, the County Treasurer of the County of Ulster now has in his hands the necessary funds to the credit of the "County Road Fund" to complete and build the hereinafter set forth projects, now, therefore, be it

Resolved, that pursuant to Section 329-b of the Highway Law, the Board of Supervisors of the County of Ulster does hereby approve of said statement of roads constructed, as filed by the County Superintendent of Highways aforesaid, the numbers of said road projects being as follows:

Project	County Road	Amount
1	50	\$3,444.86
2	51	13,307.58
4	53	2,628.58
9	58	16,039.42
10	59	4,515.02
11	10	4,550.37
12	8a	27,164.10
13	23a	6,333.00
15	61	9,445.39
16	14	4,361.67
<b>Total</b>		<b>\$91,840.00</b>

and be it further

Resolved, that the moneys available, as set forth in paragraph "3" hereto, for the construction of said county road projects herein set forth in paragraph "4" be and the same hereby are appropriated and made available by the said County of Ulster for the purpose of the construction of said roads as aforesaid; and be it further

Resolved, that the Clerk of the Board of Supervisors be and he hereby is directed forthwith to send a certified copy of this resolution to the State Department of Public Works, Division of Highways, and be it further

Resolved, that the Chairman and Clerk of the Board of Supervisors of Highways be and they hereby are authorized to enter into such agreements as may be necessary with the State Department of Public Works, through its Division of Highways, for the purpose of carrying











# CLASSIFIED ADVERTISEMENTS

## One Cent a Word

(No Advertisements Less Than 10¢ a Day With Minimum Charge of 30¢)

ALL ADVERTISING BY MAIL. NO CASH. NO LETTERS. NO POST CARD. THE FREEMAN WILL NOT BE RESPONSIBLE FOR MORE THAN ONE ADVERTISEMENT IN THESE COLUMNS.

### REPLIES

The following replies to classified advertisements published in The Daily Freeman are now at The Freeman Office:

Uptown  
A Deck Property, Mortgage, Opportunity, 155  
Downtown  
Housework

### FOR SALE

ALL KINDS OF fresh vegetables; also chickens, gladioli. John Walker's stand, 1000 Main street.

EARLY COACH—Whitney, and 14 other barrels; reasonable. 71 Main street.

EARLY BASSINET—Phone 1841-M.

BEAGLE HOUNDS—ready to hunt; also puppies. North Lake Farm, Flatbush, Call Kingston 543-1-1.

BOAT—two new boats in next month. Paul Henschel, Lomontville, Phone 1113.

BOAT—24 ft. motor boat, 1932, 1931, 1930, 1929, 1928, 1927, 1926, 1925, 1924, 1923, 1922, 1921, 1920, 1919, 1918, 1917, 1916, 1915, 1914, 1913, 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1902, 1901, 1900, 1899, 1898, 1897, 1896, 1895, 1894, 1893, 1892, 1891, 1890, 1889, 1888, 1887, 1886, 1885, 1884, 1883, 1882, 1881, 1880, 1879, 1878, 1877, 1876, 1875, 1874, 1873, 1872, 1871, 1870, 1869, 1868, 1867, 1866, 1865, 1864, 1863, 1862, 1861, 1860, 1859, 1858, 1857, 1856, 1855, 1854, 1853, 1852, 1851, 1850, 1849, 1848, 1847, 1846, 1845, 1844, 1843, 1842, 1841, 1840, 1839, 1838, 1837, 1836, 1835, 1834, 1833, 1832, 1831, 1830, 1829, 1828, 1827, 1826, 1825, 1824, 1823, 1822, 1821, 1820, 1819, 1818, 1817, 1816, 1815, 1814, 1813, 1812, 1811, 1810, 1809, 1808, 1807, 1806, 1805, 1804, 1803, 1802, 1801, 1800, 1799, 1798, 1797, 1796, 1795, 1794, 1793, 1792, 1791, 1790, 1789, 1788, 1787, 1786, 1785, 1784, 1783, 1782, 1781, 1780, 1779, 1778, 1777, 1776, 1775, 1774, 1773, 1772, 1771, 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BOAT—24 ft. motor boat, 1932, 1931, 1930, 1929, 1928, 1927, 1926, 1925, 1924, 1923, 1922, 1921, 1920, 1919, 1918, 1917, 1916, 1915, 1914, 1913, 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1902, 1901, 1900, 1899, 1898, 1897, 1896, 1895, 1894, 1893, 1892, 1891, 1890, 1889, 1888, 1887, 1886, 1885, 1884, 1883, 1882, 1881, 1880, 1879, 1878, 1877, 1876, 1875, 1874, 1873, 1872, 1871, 1870, 1869, 1868, 1867, 1866, 1865, 1864, 1863, 1862, 1861, 1860, 1859, 1858, 1857, 1856, 1855, 1854, 1853, 1852, 1851, 1850, 1849, 1848, 1847, 1846, 1845, 1844, 1843, 1842, 1841, 1840, 1839, 1838, 1837, 1836, 1835, 1834, 1833, 1832, 1831, 1830, 1829, 1828, 1827, 1826, 1825, 1824, 1823, 1822, 1821, 1820, 1819, 1818, 1817,



MONDAY, AUGUST 15, 1932.

Sun rises, 5:51; sets, 7:57, E. S. T.  
Weather, clear.

## The Temperature.

The lowest temperature registered by the Freeman thermometer last night was 55 degrees. The highest point reached up until noon today was 51 degrees.

## Weather Forecast.

Washington, Aug. 15.—Eastern New York: Fair tonight; warmer in central portion; Tuesday mostly cloudy.

## "Dad" Claimed by Welsh

The word "dad" is Welsh, and is an interesting survival of the ancient British language. The beginning of the Lord's Prayer in Welsh is "Ffaidd."

## BUSINESS NOTICES

Chiropodist, EDWARD JOHNSON, 65 St. James street. Phone 744.

VAN ETTE & ROGAN, Wm. S. Hogan, Prop., 150 Wall St. Local, Long Distance Moving and Storage. Piano moving a specialty. Phone 651.

SHELDON TOMPKINS, Moving—Local and Distant. Padded vans. Packing done personally. New York trips weekly. Insurance. Storage. 32 Clinton Ave. Phone 649.

MASTEN & STRUBEL, Local and Long Distance Moving. 742 Broadway. Phone 2212.

KINGSTON GLASS CO., Plate, Window and Auto Glass installed. Mirrors re-silvered. 36 Prospect street. Phone 3618.

Sanding and floor laying. New and old floors. John Brown, 152 Smith avenue. Telephone 1132-W.

KINGSTON TRANSFER CO., Local and long distance moving. Padded vans. Storage. 103 Ten Broeck Ave. Phone 510.

When it's trucking, local or long distance, call 885. FINN'S Luggage Express, 31 Clinton avenue.

PETER C. OSTERHOUDT & SON, Contractors, Builders and Jobbers. 80 Lucas avenue. Phone 616.

William Miller's Taxi, phone 17.

The Daily Freeman is on sale at the following stands of the Schulte News Agency in New York city: Forty-second street and 8th avenue (southeast corner of entrance to Bryant Park). Forty-seventh street and Broadway (southeast corner opposite Palace Theatre). Forty-second street and Park avenue (opposite Grand Central Depot). Thirty-third street and Broadway (northeast corner, opposite Gimbel Bros.).

The Daily Freeman is on sale at the following stands of the Hotaling News Agency in New York city: Times Building, Broadway and 43rd street. Woolworth Building, 643 Fulton street, Brooklyn, N. Y.

Paper hanging and painting, all work guaranteed. Call Bush or Schryver, 1409 or 4070.

Van's Auto Express, Local and long distance moving. Kingston, Poughkeepsie, Newburgh. Daily. Phone 1839-J.

V. BURGEVIN HYATT, All kinds of building, alteration and repair work. Estimates given. 98 Johnston avenue. Phone 2495.

Electric motors repaired and rebuilt. M. J. Gallagher & Co.

Dr. Robert Bruce Whelan wishes to announce that he is now practicing dentistry at 196 Clinton avenue, corner Maiden Lane, having moved his office from 275 Fair street. Telephone 2594.

UPHOLSTERING AND REPAIRING, Call Tubby, Phone 4005. Awnings. Truck Covers.

PARISH RUG CLEANERS, Phone 3074, 55 New St.

Trucking, moving, local and long distance. Staerker. Phone 3059.

Remnant Days at the factory mill end store, David Weil, 16 Broadway.

Chiropodist, John E. Kelley, 286 Wall street, phone 420.

Sulphur Bath Institute "Dr. Kruse System" 64 Pearl Street. Phone 3635.

METAL CEILINGS, Geo. W. Parish Est. Phone 631. RUGS CLEANED, SHAMPOOED.

PIANOS TUNED and repaired, free moth inspection. Cliff Wood, 22 Hone street. Phone 2135-J.

TAXI, Call William Miller, 17.

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## Her Technique

By EDGAR T. MONFORT

"It's a deal. The clock don't see and their aren't pushed either." Charlie Mackay burst into the room and dug her little fingers into the palms of her hands to keep from screaming.

"Have you lost your mind?" asked Alice Belmont, calmly looking at her roommate. "For a bachelor girl you certainly lack the poise that is part of our creed."

Charlie merely gave her friend a withering glance, hung her hat on the table and herself into the deep chair by the window.

"But it's the third time this week," she said after a moment.

"What's the third time this week?" asked Alice, glancing across at the slender little figure. "Charlie was a lovely girl, Alice reflected, but terribly lacking in poise and so utterly dependent upon Jack Withers for her happiness, Alice amended more fairly.

"You know that little widow, Mrs. Wolcomb?" Charlie went on. "Well, she was at the dance Halloween night and I, like an idiot, introduced Jack to her, and the minute she spoke to him I knew it was all up with me. I could see him falling for her right on the spot. She has that pitiful little girl oh-oh-I'm-too-little-and-frightened-to-cross-the-street-alone manner about everything she does. Oh, her technique is perfect. Don't fret, she's got him bound and gagged. I've seen her with him three times this week and I'll bet he's spent more money on her already than he has on me in all the two years he's known me. She's deadly. That's the dreadful part about it. If it were some little lonely girl I could almost resign myself thinking about how happy Jack was making her, but that thing goes after every man in sight. I know her! And when she sees me she's so sweet to me I could kill her; drags me into the drug store and treats me and gushes over me and simply ignores my boy manner. It's impossible to squelch her. Oh, Alice, I'm so wretched I could die!"

And the worst is she's so attractive and vampish she could marry anybody, and then to go and take Jack away from me, and after I'd introduced him to her."

"Never mind, honey," soothed Alice. "Don't you pay any attention to her, and when Jack comes around be just as nice to him as ever. He'll get over it. A girl of that type can't hold a man—that is, not a sensible man—long. They'll all fall for her at first, but they soon find out there's nothing to her. He'll get over it before long."

"Get over it!" sneered Charlie. "You ought to see the adoring way he looks at her. He's head over heels in love with her, and she's just pulling him along for all she's worth."

"I wouldn't be too sure," said Alice. "and I'd let him see me with other men every chance I got. I'd go to dances and movies and anywhere I could."

"What heart have I to do anything?" said Charlie with exasperation. "I only want to die!"

But all the same she did take Alice's advice and a few weeks later found herself one evening at a party, one of a dozen guests, among them Jack and Mrs. Holcombe. Jack's manner was straitened and he seemed embarrassed in Charlie's presence, but the little widow was her usual gay, playful self. When she saw Jack talking to Charlie she went over to him and tugged at his arm.

"Naughty boy," she teased. "Come away. You brought little Evelyn to the party and not Miss Mackay. I won't love you any more, ever, ever again!"

Jack flushed and looked silly. Somehow he felt that she had made a fool of him in the presence of his erstwhile sweetheart.

"Isn't he naughty, naughty, Miss Mackay?" she asked, looking mischievously at Charlie.

"I don't think so," the girl answered in her most cheerful manner. "I think he's nice."

"Thanks, Charlie, you always were a trump," said Jack warmly.

For the first time in Mrs. Holcombe's shallow little life she felt defeated. With a toss of her golden head she turned away from the two and joined another group across the room. Charlie was happier than she had been in weeks. She put a gentle hand on Jack's arm.

"You'd better go back to her, dear," she said kindly. "After all, you are her escort tonight."

"Yes, but darned if I'll ever be again. That is, if you'll take me back—for keeps this time," he said, turning away and going toward the widow.

The next day he called Charlie Mackay up for a date, and now certain that she had won him back she told Alice all about the little incident of the night before.

"It seems to me the wicked generally punish themselves," said Alice thoughtfully. "She cooked her own goose that time by making him appear ridiculous in public."

"Maybe so," sighed Charlie, "but now I've got him back I don't care about anything."

Down the Street, Billy was working in his father's grocery store in the clerk's absence. "Do you have cauliflower?" asked a customer.

"No," replied Billy concisely, "but there's a florist's shop down the street."

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## DAM TO CONTROL WATERS OF NILE

Engineers Working on Big Project in Egypt.

Nairobi, East Africa.—Engineers borrowing into the bed of a lake in southern Egypt are searching for rock foundations to support a huge dam. Once erected, this dam will enable them to control the level of the Nile, reducing swamp areas as large as England, and give Egypt one-third more water than she now receives.

For years men have struggled with these problems. The trackless swamps defied them; the Nile struck its own level whether Egypt parched or not. It was only with the development of aerial survey that the colossal irrigation scheme came within reach of realization. It has now been sanctioned and will be carried out by the Egyptian government when funds are available.

The project will cost \$50,000,000 and the dam will be built across Lake Albert at Pakwach. The building of the giant blockade will conserve the waters of the lake, making it possible to provide an even flow and thus control the level of the Nile. It will mean employment for at least 300 Europeans and 1,000 natives.

Elimination of the great Sudd swamp area in the Upper Nile, where an accumulation of vegetable matter, sometimes 20 feet thick, clogs up the river, is one of the objectives. Much precious water is held up today in this section. If the Sudd could be eliminated, all the water flowing from Lake Albert into the White Nile could be used by the people of the Sudan and Egypt.

One portion of the great project, therefore, is to cut a wide and deep channel for miles through the Sudd to allow the full volume of the White Nile to flow into the main river.

The dam wall across Lake Albert must be wide enough to carry road and railway tracks, thus providing a new northern connection between the Congo system on the one hand and the Kenya and Uganda railways on the other, bringing some traffic to the east coast which now goes north via the river route.

## Scorns to Don Uniform, Gets 4 Months in Jail

Lille, France.—Despite the Kellogg-Briand antiwar pact, Napoleon's maxim, "The rule of law ends where that of conscience begins," and the Bible quotation of "Thou shalt not kill," Camille Rombaud, former teacher here, was declared guilty of disobedience because he refused to wear a soldier's uniform for conscientious and religious convictions.

His plea that the governments of the world had banned war failed to save him from four months in jail following his refusal to wear the uniform of the Fifteenth artillery camp at Soissons last March. He was eloquently defended by his counsel, clergymen, physicians and civilians, and his case was adjudged with extenuating circumstances.

The case was considered as not uncommon in France and his invocation of the peace pact and the biblical interdiction were offered as a challenge to the military service law. The court, by a majority of seven, however, declared Rombaud guilty of disobedience and sentenced him to four months in jail.

## Deposits Increase in German Savings Banks

Berlin.—Economists are deriving some consolation from the fact that the drain on German savings deposits has ceased and that savings again show an upward tendency.

The banking crisis of last year naturally affected the savings banks, although not to the same degree as other banks. In May, 1931, savings deposits in Germany reached their highest post-war level, totaling 11,225,000,000 marks. During the seven following months, deposits amounting to 1,543,000,000 marks, or 13.7 per cent of the total, were withdrawn from the savings banks. The bottom was reached in December. The tendency, however, reverted during the new year. In the first two months of 1932, savings deposits increased by 267,000,000, rising close to the ten million mark.

Two Autos Per Family, Newton, Mass.—This city, one of Boston's wealthiest suburbs, has nearly two automobiles for every family. There are 14,000 families and 23,000 automobiles.

For Glory of Wauson, Wauson, Wis.—Members of the State Prison baseball team here, who have a heavy summer schedule of "home games, enjoy a special dinner whenever they win.

## New Reflector Seen Even Around Corner

Boston.—A stronger reflector knob for illuminating the various signs on highways has been invented by William R. Miller and William J. MacDonald, Boston real estate men.

The new knob will glimmer when struck by a headlight at a 90-degree angle, whereas those now in use light up only within a 30-degree angle, according to the inventors. The state has ordered 155,000 of the new buttons for test purposes.

Not Really a Bean, The jumping bean is not, in fact, a bean. It is the fruit or seed of a shrub. The larva of a tiny moth enters the seed and eats its contents. The contractions of the fattened larva cause the movement of the hollow shell. The moths emerge in the spring and fall and the bean comes to jump.

## News of Today In Kingston

The same thing that's happening everywhere is happening here. People are all getting stiff necks from looking up, watching for the meteors that fall from their paradise, leaving a streamer behind them for farewell. There has been a big exhibition of sky rockets for the past three or four nights.

The occurrence is unusual. That is, it doesn't happen very often. The majority of people were looking for them and the majority probably saw them.

The looking up in the air business generally attracts attention and if you can keep from laughing long enough you'll have a crowd looking up with you in a few minutes. There were several crowds like this but weren't identified as either star gazers or members of a prayer meeting.

But this one fellow walked down the block with his head up in the air. Then came a voice, "Watching for something?"

"Ya," replied the other with his head still in the air. "I want to make sure I won't walk under one of those meteors."

This is really a great month for students of astronomy. The stars and planets are doing all sorts of tricks. Besides these nose-diving meteors there will be an eclipse. This part of the country will see it plainly. At least the astronomers say so.

The Kingston golf course may be built yet. The site is selected and from all accounts it's a good one. Natural hazards and that sort of thing. It's only about half mile from Kingston too.

## Service Interrupted By Broken Pole

Electric service in Napanoch, along the road between Napanoch and Ellenville and in a portion of the village of Ellenville, was interrupted when a pole at the junction of the concrete street in Napanoch and the Lackawack road was knocked over by an automobile Sunday afternoon. The pole was heavily loaded with wires, including lines from the Honk Falls Power Co. plant and telephone cables. The live wires were thrown in all directions at the street intersection, constituting a menace to travel and it was necessary to divert travel over another road.

Men from the Ellenville Electric Co. and telephone gangs from Liberty and Monticello worked all the afternoon straightening up the mess and restoring service.

The accident occurred when a car driven by a woman came down the Lackawack road and as it arrived opposite the dangerous corner near the Kelder store a car containing a number of people came up the concrete street and turned the corner. To avoid a collision the first car was turned sharply to its right and crashed into the pole.

The names of the parties involved were not learned as it is stated that both cars continued on their way, the car directly involved not having been injured so badly but that it could go on under its own power.

## Irish Block Nine Defeats St. Remy

Playing the St. Remy Firemen at their diamond Sunday the Irish Block Nine won by the score of 17-6. Batteries were Kozlowski and J. Fisher for the Irish Block and R. Benson and Terwilliger, pitching, and H. Murdoch, catching, for the Firemen.

The score by innings: Irish Block 5 4 2 5 0 1 0 0 0—17. St. Remy 0 0 0 0 0 1 3 0 2—6. Next Sunday the Irish Block Nine will play the village team at Napanoch. Yesterday's victory was 21 out of 26 games played for the Irishers.

## ST. MARY'S PARISH READY FOR MARDI GRAS.

The large and well planned Mardi Gras of the ladies of St. Mary's parish will be held tonight in the school yard. There will also be a card party and those who attend the card party can attend the Mardi Gras on the same ticket. There will be dancing. An admission fee will be charged.

The card party will begin at 8 o'clock in the school hall. The other activities, including dancing to music furnished by Ted Riccobono's orchestra, will take place in the school playground. Refreshments will be served. The public is invited to attend.

Priceless First Copy, Only one copy of the first number of the London Times newspaper exists; it is in the British Museum library.

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## At The Theatres

Today.

Kingston: "Reserved for Ladies." About as clever and laughable a bit of sophisticated comedy to be offered on the screen in some time. The lines are fast and delightful, the action is peppy and comical, and the plot leaves little to be desired. It's the story of a cultured head waiter with big ideas, who fights his way up the social ladder to marry the one and only girl. As the lead, Leslie Howard steals the show, with some of his finest acting. Elizabeth Allen, a newcomer, is an effective and lovable heroine, and Benita Hume, another newcomer, does some good work too. A play that will appeal to almost anybody.

Orpheum: "Hotel Continental." What happens behind the scenes in a great hotel, with a cast that includes Peggy Shannon, Alan Mowbray, Theodore Von Eltz, J. Farrell MacDonald and Rockliffe Fellow.

Broadway: "As You Desire Me." Greta Garbo made this, her best picture, and departed for Sweden. She leaves behind a performance that will long be remembered, for this picture leaves little to be desired. It's the beautifully photographed, ever moving story of a girl living in Budapest with her lover, a depraved novelist. A friend sees her, and begs her to return to her husband, a titled Italian from whom she has separated. She goes back to him, but her mind, steeped in the past, does not function properly. Never was Miss Garbo more appealing than in this difficult characterization, and her acting is superlative. Melvyn Douglas, Owen Moore and Eric Von Stroheim are all effective as members of the fine supporting cast.

Tomorrow.

Kingston: Same. Orpheum: "Thunder Below." A tragic tale of the tropics, in which a wife loses her husband's best friend. Talullah Bankhead contributes some splendid acting as the woman in love with another man, Charles Bickford and Paul Lukas both try hard in unsympathetic roles.

Broadway: Same.

## WOODSTOCK HISTORICAL SOCIETY MEETING TUESDAY

Beginning with a basket picnic at six o'clock, the August meeting of the Woodstock Historical Society will be held on Tuesday evening at the residence of Professor and Mrs. James T. Shotwell.

Among the guests present will be Professor and Mrs. Dixon Ryan Fox, an event of special interest, since Dr. Fox is the president of the New York State Historical Association and a well known historian in his own right.

The papers to be given include one on Woodstock geology, by Dr. Neil E. Stevens, of the United States Department of Agriculture, who last year gave a scientific paper on the causes for the disappearance of the chestnut trees throughout this section of the country; Anita M. Smith, a vice president of the Woodstock Historical Society, will give the second of her already popular series, "Hearsay and History," using Mink Hollow, a once populous valley, as her subject; John E. Carlson will speak on "Early Art Student Days in Woodstock."

## KINGSTON GOLF COURSE MEETING TUESDAY EVENING

A meeting of all those interested in the Kingston Golf Course will be held Tuesday evening in the Chamber of Commerce rooms in the Governor Clinton Hotel.

A large sign has been erected at the proposed site of the golf course at the corner of Lucas avenue and Hurley avenue extension. Many like the tract of land for it has many natural hazards and it is only about a half mile from Kingston.

## Resigns Position.

Ward V. Bunting, who for over two years past has been connected with the office of the Prudential Insurance Co. in Kingston, has resigned his position and will be associated with Albert N. Cook, who has a real estate and general insurance office at 277 Fair street.

Supper at Marbletown. On Wednesday, August 24, a harvest home supper will be served at Marbletown.

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